Vermilion Water Division Rate Case Docket No. 00-

Proposed Test Year Period: Future

Period Reported: 2001

Schedule

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Person Responsible:

D. Leppert

# **Jurisdictional Operating Income Summary**

Description	Balance at	Balance at		Test Year		
Description		!			and Related	Balance at
	Present Rates	Present Rates	Adjustments	Present Rates	Adjustments	Proposed Rates
(A)	(B)	(C)	(D)	(E)	(F)	(G)
perating Revenue	\$24,190,838	\$8,989,385	\$0	\$8,989,385	\$1,955,362	\$10,944,747
peration and Maintenance Expense	11,553,929	3,824,653	-6,483		18,218	
preciation	3,752,305	1,436,107	71,719	1,507,826		1,507,826
nortization of Utility Plant Acq. Adjust.	5,410	0	0	0		0
nortization - Transaction Costs	0	0	0	0		0
xes Other Than Income	1,555,325	634,006	0	634,006		634,006
come Taxes:						
Federal	1,308,866	537,607	-51,361	486,246	629,320	1,115,565
State	289,481	118,891	-11,425	107,466	139,087	246,553
nortization of I. T. C.	-49,968	-24,554	0	-24,554		-24,554
tal Operating Expenses	18,415,348	6,526,710	2,450	6,529,160	786,625	7,315,785
ility Operating Income	\$5,775,490	\$2,462,675	-\$2,450	\$2,460,225	\$1,168,737	\$3,628,961
					1	
ate Base	\$81,836,688	\$37,226,429	-\$34,710	\$37,191,719	\$0	\$37,191,719
·	. , ,	. , ,				
ite of Return	7.06%	6.62%		6.61%		9.76%
n n chi	erating Revenue eration and Maintenance Expense preciation portization of Utility Plant Acq. Adjust. portization - Transaction Costs was Other Than Income pome Taxes: Federal State portization of I. T. C. al Operating Expenses  ity Operating Income te Base	erating Revenue \$24,190,838  eration and Maintenance Expense preciation 3,752,305 portization of Utility Plant Acq. Adjust. 5,410 portization - Transaction Costs (as Other Than Income ome Taxes: Federal 1,308,866 State 289,481 portization of I. T. C. 49,968 al Operating Expenses 18,415,348  ity Operating Income \$5,775,490  te Base \$81,836,688	rerating Revenue \$24,190,838 \$8,989,385  reration and Maintenance Expense preciation 3,752,305 1,436,107  rortization of Utility Plant Acq. Adjust. 5,410 0  rortization - Transaction Costs (ass Other Than Income ome Taxes:  Federal 1,308,866 537,607  State 289,481 118,891  rortization of I. T. C. 49,968 -24,554  al Operating Expenses 18,415,348 6,526,710  ity Operating Income \$5,775,490 \$2,462,675  te Base \$81,836,688 \$37,226,429	erating Revenue \$24,190,838 \$8,989,385 \$0  eration and Maintenance Expense preciation 3,752,305 1,436,107 71,719  ortization of Utility Plant Acq. Adjust. 5,410 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	erating Revenue \$24,190,838 \$8,989,385 \$0 \$8,989,385 eration and Maintenance Expense preciation of Utility Plant Acq. Adjust.	erating Revenue \$24,190,838 \$8,989,385 \$0 \$8,989,385 \$1,955,362 eration and Maintenance Expense preciation of Utility Plant Acq. Adjust of ortization - Transaction Costs 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0

Vermilion Water Division Rate Case Docket No. 00-

Proposed Test Year Period: Future Period Reported: Average 2001

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## Summary of Utility Proposed Adjustments to Operating Income

	Account		Adjustments	Rate Increase and Related Adjustments	Total Utility Proposed	Assoc Income	Taxes	Net Operating	Supporting
Line	<u>Number</u>	Operating Income Statement Category	(C-1, Col. D)	(C-1, Col. F)	<u>Adjustments</u>	<u>State</u>	<u>Federal</u>	<u>Income</u>	<u>Schedule</u>
1	460-474	Operating Revenues	\$0	\$1,955,362	\$1,955,362	-\$140,395	-\$635,238	\$1,179,728	C - 2.1
2	601	Colorine 9 Magne Employees	۸		0	٥	0	٨	
J 4	603	Salaries & Wages, Employees Salaries & Wages, Officers	0		0	0	0	0	
- 4	604	Employee Pensions & Benefits	0		0	0	0	0	
	615 & 616	Purchased Power & Fuel for Power Prod.	0		υ Λ	0	0	0	
7	618	Chemicals	0		0	0	0	0	
/ D	620	Materials & Supplies	0		0	0	0	0	
9	631	Contractual Services - Engineering	0		0	0	0	•	
10	632	Contractual Services - Accounting	0		0	0	n	0	
11	633	Contractual Services - Accounting	0		0	0	n	0	
12	634	Contractual Services - Legal Contractual Services - Management	0		0	0	0	0	
13	635	Contractual Services - Management Contractual Services - Other	0		0	0	0	Ů	
14	641 - 642	Lease Expense	0		0	n	n	·	
15	650	Transportation Expense	0		. 0	n	0	Õ	
16	656 - 659	Insurance Expense	0		0	0	0	Õ	
17	667	Regulatory Commission Exp. Amortization	n -6,483		-6,483	465	2.106	3,911	C - 2.2
18	670	Bad Debt Expense	0,400	18,218	18,218	-1,308	-5,919	-10,992	C - 2.3
19	675	Miscellaneous Expense	0	10,210	0	0,000	0,515	13,552	0 1.0
20	5,0	SUB-TOTAL O&M	-6,483	18,218	11,736	-843	-3.813	-7,080	
21	403	Depreciation	71,719	10,210	71,719	-5,149	-23,300	-43,271	C - 2.4
24	408	Taxes Other Than Income	,0		0	0,1.0	0	0	
25		TOTAL EXPENSES (Excluding Income T	ax) 65,237	18,218	83,455	-5,992	-27,112	-50,351	
26		· · · · · · · · · · · · · · · · · · ·	,	,		,	,	•	
27	409 - 411	Income Taxes - Federal	-51,361	629,320	577,958		-608,126	30,168	C - 2.5
28	409 - 411	State	-11,425	139,087	127,662	-134,403	,	6,741	C - 2.5
29			,		•	r			
31		Net Operating income	-\$2,450	\$1,168,737	\$1,166,286	\$0	\$0	\$1,166,286	

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Proposed Test Year Period: Future

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Person Responsible:

# **Detailed Adjustments to Operating Income**

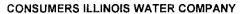
## **Operating Revenues**

<ul><li>1 Metered Residential</li><li>2</li><li>3 Metered Commercial</li></ul>	
3 Metered Commercial	
4	:
5 Metered Industrial	
6	
7 Public Authorities	
8	:
9 Sales to Other Utilities	
10 Sub-total - Tariff Revenues	
11	
12 Public Fire Protection	
13 Private Fire Protection	
14	
15 Other Revenue	
16	
17 Uniocated	
18	
19 TOTAL	

Pro Forma Present	
Revenue	
(B)	
\$4,941,141	
1,714,337	
1,179,804	
0	
<u>426,586</u> \$8,261,868	
569,440 86,422	
71,655	
o	
\$8,989,385	

Proposed Adjustments (C)
\$1,074,792
372,901
256,630
0
<u>92,791</u> \$1,797,113
123,864 18,798
15,586
0
\$1,955,362

Proposed
Revenue
(D)
\$6,015,933
2,087,238
2,001,200
1,436,434
0
<u>519,377</u>
\$10,058,981
222.224
693,304
105,220
07.044
87,241
0
0
\$10,944,747
$\varphi \circ \varphi_1 \circ \neg \neg_1 \circ \neg \circ$



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Person Responsible: F. Simpson

Keyi	ulatory Commission Expense Amortization		
	on adjustment is made to reflect a three-year amortization of rate on below represents costs allocated to the Vermilion Water Division		
	Outside Consultants / Witnesses	\$39,584	
	Outside Legal Services	28,799	
	Other Expenses	<u>65,271</u>	
	Sub-total	\$133,654	
	Amortization of Prior Rate Case Expense from Docket No. 97-0351 & 99-0288	44,379	
	Total Rate Case Cost to be Amortized	178,033	
	Amortization Period (3 Years)	<u>3</u>	
	Pro Forma Annual Rate Case Amortization Expense	\$59,344	
	Forecast	<u>65,827</u>	
	Pro Forma Adjustment	-\$6 483	(WP-C1, line 17)

Vermilion Water Division Rate Case Docket No. 00-

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Page Person Responsible: 1 of 1 D. Leppert

Ва	d Debt Expense	
	Bad debt expense is adjusted based upon pro forma revenues at present	and proposed rates.
Ac	ljustment at Present Rates:	
	Unadjusted Jurisdictional Balance at Present Rates Pro Forma Revenues at Present Rates Percentage Increase	\$8,989,385 \$8,989,385 0.00%
	Unadjusted Jurisdictional Bad Debt Expense at Present Rates % Metered Revenue Increase from Above Pro Forma Bad Debt Expense at Present Rates Unadjusted Jurisdictional Bad Debt Expense at Present Rates Pro Forma Present Adjustment	\$83,755 <u>0.00%</u> \$83,755 <u>\$83,755</u> <b>\$0</b> (WP-C1, line 1
Ad	justment at Proposed Rates:	
	Pro Forma Revenue at Present Rates Pro Forma Revenue at Proposed Rates Percentage Increase	\$8,989,385 \$10,944,747 21.75%
	Pro Forma Bad Debt Expense at Present Rates % Revenue Increase from Above Pro Forma Bad Debt Expense at Proposed Rates Pro Forma Bad Debt Expense at Present Rates	\$83,755 <u>21.75%</u> \$101,973 <u>83,755</u>
	Pro Forma Proposed Adjustment	<b>\$18.218</b> (WP-C1, line 1

CONSUMERS ILLINOIS WATER COMPANY Vermilion Water Division Rate Case Docket No. 00-

Period Reported: 2001

Schedule Page Person Responsible: C - 2.4 1 of 1 F. Simpson

	9	Depreciation Expense							
		Depredation expense is adjusted for n	etirements and propose	d adoption of Kankakee D	vision depreciation rates.				
			Unadjusted Depreciable	Less	Adjusted Depreciable	Proposed	Adjusted Test Year	Unadjusted Test Year	Depreciation
	count mber	Account Description	Plant Investment	Retirements B-4	Plant Investment	Accrual Rate	Depreciation Expense	Depreciation Expense	Expense Adjustment
Nul	IIIDE	Account Description	C-12 p1	D-4	(C - D)	17010	(É X F)	C-12 p1	(G - H)
1.	(A)	(B)	(C)	<u>(D)</u>	(E)	Œ	(G)	(H)	<u> </u>
12	7.31	Source of Supply Plant	7.51	757	1=1	14.1	131	<u> </u>	
3	04	Structures and improvements	\$133,242	\$0	\$133,242	4.17%	\$5,556	\$2,785	\$2,771
3	05 (	Collecting & Impounding Reservoirs	1.377.899	Ō	1,377,899	1,50%	20,668	20,598	70
3	106	Lake, River and Other Intakes	734,325	0	734,325	1.47%	10,795	15,497	-4,702
3	107	Wells and Springs	162,783	0	162,783	1.67%	2,718	5,047	-2,329
3	109	Supply Mains	249,416	0	249,416	1.89%	4,714	4,091	623
		Pumping Plant							
	104	Structures and Improvements	293,427	. 0	293,427	2.27%	6,661	6,134	527
	110	Power Generating Equipment	201,039	. 0	201,039	3.33%	6,695	10,697	-4,003
3	111	Electric Pumping Equipment	1,555,308	-138,125	1,417,183	3.13%	44,358	40,601	3,757
		Water Treatment Plant							
	104	Structures and Improvements	11,447,715	0	11,447,715	2.78%	318,246	239,037	79,210
3.	20	Water Treatment Equipment	8,049,360	-6,000	8,043,360	3.57%	287,148	284,838	2,310
_		Transmission & Dist, Plant		Ā	444.047	4.474	44.054	5010	
	04	Structures and Improvements	269,817	0	269,817	4,17%	11,251	5,640	5,611
	30	Dist. Reservoirs & Standpipes	1,981,800	-1,178	1,980,622	1.67%	33,076	42,814	-9,738
	31	T&D Mains	14,352,085	-33,170	14,318,915	1.89%	270,627	248,999	21,629
	133	Services	5,242,352	-27,324	5,215,028	3.33%	173,660	124,162	49,498
	134	Meters	3,264,866	-283,353	2,981,513	6.21% 4.44%	185,152 3.069	108,660	76,492 3,069
_	134	Meter Installations	69,128	0	69,128	4.44% 3.95%	3,069 69,145	0 37,992	31,153
	35	Hydrants	1,762,909	-12,407	1,750,502 0	3.95%	09,140	37,9 <del>9</del> 2	31,103
3	139	Other Plant & Misc, Equipment	u	0	U		U	U	
_		General Plant	050 504	0	958.631	4.00%	38.345	11,018	27.329
	104 144	Structures and Improvements Laboratory Equipment	958,631 111,693	0	111,693	5.00%	5,585	27,582	-21,997
		Office Furniture and Equipment	920,580	-129,534	791,046	4.74%	37,496	11,652	25.844
	340 340	Data Processing Equipment	367,269	-30,266	337.003	20.00%	67,401	152,918	-85,517
	342	Stores Equipment	37,232	-30,266 C	37,232	3.28%	1,221	1.944	-05,317 -723
	845	Power Equipment	139.782	Ġ	139,782	5.00%	6.989	63.137	-56.147
	945 846	Communication Equipment	124,138	0	124,138	12.50%	15.517	3,253	12,264
	347	Miscellaneous Equipment	167.828	ŏ	167,828	5.46%	9,163	9,167	12,20
	341	Transportation Equipment	777.776	-16.870	760,906	10.77%	81,950	112,978	-31,029
_	343	Tools, Shop and Garage Equip.	367,164	-5,519	361.645	7.31%	26,436	20,456	5,981
3	943	roots, shop and sarage Equip.	307,104	20,010	20,1043	1.5170	20,430	20,400	9,50
	,	Subtotal:	\$55,119,566	-\$683,746	\$54,435,820		\$1,743,644	\$1,611,692	\$131,952
		Subtotal. CIAC	-3,186,888	-4000,740	-3.186.888	1.89%	-60,232	\$1,011,052	-60,232
		Other Adjustments	-5,160,000 <u>0</u>		.0,100,000	1.0070	-50,232	ŏ	00,202
	•	Carlot / Squadrio Ita	⊻				=	×	¥
		TOTAL:	\$51,932,678	-\$683,746	\$51,248,932		\$1,683,412	\$1,611,692	\$71,719

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Person Responsible:

F. Simpson

<u>Line</u>						
1	Income Taxes					
2						
3						·
4						Jnadjusted Jurisdictional
5						o reflects the changes in
6	Pro Forma at Present f	Rates to Pro Fo	rma Balance	at Proposed	Rates.	
7						
8						
9				<i>.</i>	•	
10		Unadjusted		Test Year		ProForma
11	<u>Tax Item</u>	<u>at Present</u>	<u>Adjustment</u>	<u>at Present</u>	<u>Adjustment</u>	at Proposed
12						
13	Federal Income Tax	\$537,607	-\$51,361	\$486,246	\$629,320	\$1,115,565 (WP-C1, line 28)
14						
15						
16						
17						
18	State Income Tax	\$118,891	-\$11,425	\$107,466	\$139,087	\$246,553 (WP-C1, line 29)
19						
20						
21						
22	Unadjusted Present,	Pro Forma Pre	sent and Pro	posed Calc	ulations are r	eflected on C - 5.

Vermilion Water Division Rate Case Docket No. 00-

Proposed Test Year Period: Future Period Reported: 1995 - 2001

Prior Year (1999) 12 Mo. Actual

Schedule Page Person Responsible:

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## Sales Statistics - Total Company

#### Historical - All Under Commission Jurisdiction

				Historical - Al	I Under Comm	ission Jurisd	iction		
<u>Line</u>	Customer Classification <u>(A)</u>	1995 Revenues <u>(B)</u>	1995 MG Sales Volume ( <u>C)</u>	1996 Revenues <u>(D)</u>	1996 MG Sales Volume <u>(E)</u>	1997 Revenues <u>(F)</u>	1997 MG Sales Volume ( <u>G)</u>	1998 Revenues <u>(H)</u>	1998 MG Sales Volume <u>(I)</u>
1 2	Residential	\$10,642,032	2,734.5	\$11,331,895	2,655.1	\$12,326,526	2,689.3	\$13,840,669	2,607.5
3	Commercial	3,486,534	1,598.7	3,772,245	1,582.7	3,607,688	1,389.5	3,912,573	1,415.0
5 6 7 8 9	Industrial Public Fire Protection Private Fire Protection All Other Operating Revenue Sales For Resale	2,863,457 908,034 143,503 1,351,914 <u>564,519</u>	2,021.7 <u>187.1</u>	2,355,241 968,339 132,758 1,397,042 <u>623,041</u>		2,097,653 1,009,462 131,618 1,529,940 <u>639,447</u>		2,234,232 1,056,540 145,563 981,335 <u>688,145</u>	,
10 11 12 13 14	Total:	\$19,959,993	6,542.0	\$20,580,561	6,313.5	\$21,342,334	6,253.1	\$22,859,057	6,217.4
15 16				Projected - Al	l Under Comm	ission Jurisd	iction		
17 18 19		1999 <u>Revenues</u>	1999 (mg) Sales Volume	2000 Revenues	2000 (mg) Sales Volume	2001 Revenues	2001 (mg) Sales Volume		
20 21	Residential	\$14,633,668	2,720.1	\$14,135,840	2,775.2	\$14,269,841	2,801.5		
22 23	Commercial	4,014,578	1,410.0	4,187,128	1,437.3	4,208,773	1,446.7		
24 25 26 27	Industrial Public Fire Protection Private Fire Protection All Other Operating Revenue	2,436,833 1,079,224 158,488 1,565,997	1,818.1	2,519,056 1,079,039 154,427 1,884,527	·	2,518,915 1,080,218 157,170 1,430,137	·		
28 29 30	Sales For Resale  Total:	<u>671.470</u> \$24.560,258	<u>415.0</u>	<u>525,795</u> \$24,485,812		<u>525,784</u> \$24,190,838			
30	i otal.	\$2 <del>4</del> ,500,250	0,303.2	φ24,465,61Z	0,333.3	Ψ24, 18U,030	0,300.9		

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Person Responsible:

D. Leppert

## Sales Statistics - Vermilion Water Division

#### Historical - All Under Commission Jurisdiction

Line	Customer Classification (A)	1995 Revenues <u>(B)</u>	1995 MG Sales Volume ( <u>(C)</u>	1996 Revenues <u>(D)</u>	1996 MG Sales Volume ( <u>E)</u>	1997 Revenues <u>(F)</u>	1997 MG Sales Volume (G)	1998 Revenues <u>(H)</u>	1998 MG Sales Volume (I)
LIIIC	17 M	<u>(57</u>	151	7=1					
1	Residential - Metered	\$4,227,956	1,027.1	\$4,303,022	982.9	\$4,371,981	1,008.2	\$4,531,034	957.7
2 3	Commercial - Metered	1,557,385	572.4	1,567,570	544.1	1,555,482	533.3	1,691,159	558.2
4	Commercial - Metered	1,007,000	312.4	1,001,010	0 <del>14</del> . i	1,000,402	300.0	1,001,100	000.2
5	Industrial - Metered	1,058,042	719.3	979,924	647.3	956,891	651.4	1,041,937	672.9
6	Public Fire Protection	471,682		487,279		486,044		527,493	
7	Private Fire Protection	62,577		61,051		62,918		74,949	
8	All Other Operating Revenue	93,151		66,711		82,143		85,909	
9	Sales For Resale	<u>346,062</u>	<u>181.6</u>	<u>385,134</u>	<u>186.8</u>	<u>372,621</u>	<u>180.7</u>	<u>385,363</u>	<u>171.8</u>
10									
11	Total:	\$7,816,855	2,500.4	\$7,850,691	2,361.1	\$7,888,080	2,373.6	\$8,337,844	2,360.6
12									
13									
4.4									
14									
15			ı	Projected - Ai	II Under Commi	ission Jurisd	iction		
15 16				•					
15 16 17		1999	1999 MG	2000	2000 MG	2001	2001 MG		
15 16 17 18		1999 <u>Revenues</u>		•					
15 16 17 18 19		Revenues	1999 MG Sales Volume	2000 Revenues	2000 MG Sales Volume	2001 <u>Revenues</u>	2001 MG <u>Sales Volume</u>		
15 16 17 18 19 20	Residential - Metered		1999 MG Sales Volume	2000	2000 MG Sales Volume	2001	2001 MG		
15 16 17 18 19 20 21		<u>Revenues</u> \$4,924,634	1999 MG <u>Sales Volume</u> 984.7	2000 Revenues \$4,942,133	2000 MG Sales Volume 986.7	2001 Revenues \$4,941,141	2001 MG Sales Volume 986.5		
15 16 17 18 19 20 21	Residential - Metered Commercial - Metered	Revenues	1999 MG Sales Volume	2000 Revenues	2000 MG Sales Volume 986.7	2001 <u>Revenues</u>	2001 MG <u>Sales Volume</u>		
15 16 17 18 19 20 21 22 23	Commercial - Metered	Revenues \$4,924,634 1,748,204	1999 MG <u>Sales Volume</u> 984.7 557.7	2000 Revenues \$4,942,133 1,704,706	2000 MG <u>Sales Volume</u> 986.7 557.0	2001 Revenues \$4,941,141 1,714,337	2001 MG <u>Sales Volume</u> 986.5 560.2		
15 16 17 18 19 20 21 22 23 24	Commercial - Metered	Revenues \$4,924,634 1,748,204 1,127,223	1999 MG Sales Volume 984.7 557.7 687.0	2000 Revenues \$4,942,133 1,704,706 1,179,804	2000 MG Sales Volume 986.7 557.0 716.7	2001 Revenues \$4,941,141 1,714,337 1,179,804	2001 MG Sales Volume 986.5 560.2 716.7		
15 16 17 18 19 20 21 22 23 24 25	Commercial - Metered Industrial - Metered Public Fire Protection	Revenues \$4,924,634 1,748,204 1,127,223 565,097	1999 MG Sales Volume 984.7 557.7 687.0	2000 <u>Revenues</u> \$4,942,133 1,704,706 1,179,804 568,246	2000 MG Sales Volume 986.7 557.0 716.7	2001 Revenues \$4,941,141 1,714,337 1,179,804 569,440	2001 MG Sales Volume 986.5 560.2 716.7		
15 16 17 18 19 20 21 22 23 24 25 26	Commercial - Metered Industrial - Metered Public Fire Protection Private Fire Protection	Revenues \$4,924,634 1,748,204 1,127,223 565,097 89,901	1999 MG <u>Sales Volume</u> 984.7 557.7 687.0	2000 <u>Revenues</u> \$4,942,133 1,704,706 1,179,804 568,246 86,393	2000 MG Sales Volume 986.7 557.0 716.7	2001 Revenues \$4,941,141 1,714,337 1,179,804 569,440 86,422	2001 MG <u>Sales Volume</u> 986.5 560.2 716.7		
15 16 17 18 19 20 21 22 23 24 25 26 27	Commercial - Metered Industrial - Metered Public Fire Protection Private Fire Protection All Other Operating Revenue	Revenues \$4,924,634 1,748,204 1,127,223 565,097 89,901 96,016	1999 MG <u>Sales Volume</u> 984.7 557.7 687.0	2000 <u>Revenues</u> \$4,942,133 1,704,706 1,179,804 568,246 86,393 71,592	2000 MG Sales Volume 986.7 557.0 716.7	2001 <u>Revenues</u> \$4,941,141 1,714,337 1,179,804 569,440 86,422 71,655	2001 MG Sales Volume 986.5 560.2 716.7		
15 16 17 18 19 20 21 22 23 24 25 26 27 28	Commercial - Metered Industrial - Metered Public Fire Protection Private Fire Protection	Revenues \$4,924,634 1,748,204 1,127,223 565,097 89,901	1999 MG <u>Sales Volume</u> 984.7 557.7 687.0	2000 <u>Revenues</u> \$4,942,133 1,704,706 1,179,804 568,246 86,393	2000 MG Sales Volume 986.7 557.0 716.7	2001 Revenues \$4,941,141 1,714,337 1,179,804 569,440 86,422	2001 MG Sales Volume 986.5 560.2 716.7		
15 16 17 18 19 20 21 22 23 24 25 26 27	Commercial - Metered Industrial - Metered Public Fire Protection Private Fire Protection All Other Operating Revenue	Revenues \$4,924,634 1,748,204 1,127,223 565,097 89,901 96,016	1999 MG Sales Volume 984.7 557.7 687.0	2000 <u>Revenues</u> \$4,942,133 1,704,706 1,179,804 568,246 86,393 71,592	2000 MG Sales Volume 986.7 557.0 716.7	2001 <u>Revenues</u> \$4,941,141 1,714,337 1,179,804 569,440 86,422 71,655	2001 MG Sales Volume 986.5 560.2 716.7		

Vermilion Water Division Rate Case Docket No. 00-

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#### Schedule

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Page Person Responsible:

D. Leppert

## Comparative Operating Income Statements for Prior Years and the Test Year - Total Company

				,								
	Account #	Account Description	Direct PR	Non-Payroll	1999 Total		Direct PR	Non-Payroll	2000 Total	Direct PR	Non-Payroll	2001 Total
Line	(A) *	<u>(B)</u>	(C)	(D)	(E)		<u>(F)</u>	(G)	(H)	<u> </u>	(1)	(K)
1	460-474	Total Operating Revenues		\$24,560,258	\$24,560,258			\$24,485,812	\$24,485,812		\$24,190,838	\$24,190,838
2	601	Salaries & Wages, Employees	3,160,892		3,160,892		3,175,899		3,175,899	3,551,36		3,551,363
3		Salaries & Wages, Officers	361,223		361,223		331,818		331,818	364,63		364,632
4		Employee Pensions & Benefits		997,427	997,427			1,013,406	1,013,406		1,071,669	1,071,669
5	615 & 616	Purchased Power & Fuel for Power Prod.		1,190,284	1,190,284			1,193,032	1,193,032		1,202,000	1,202,000
6	618	Chemicals		587,534	587,534			558,473	558,473		596,031	596,031
7		Materials & Supplies		411,137	411,137			381,733	381,733		389,739	389,739
8	631	Contractual Services - Engineering	1	9,922	9,922	1		12,500	12,500		12,181	12,181
9		Contractual Services - Accounting	1	92,823	92,823			59,442	59,442		60,337	60,337
10	633	Contractual Services - Legal		135,990	135,990			147,983	147,983		150,211	150,211
11	634	Contractual Services - Management		1,435,112	1,435,112			1,331,519	1,331,519	·	1,351,571	1,351,571
12	635	Contractual Services - Other		1,189,888	1,189,888			1,191,374	1,191,374		1,226,632	1,226,632
13	641 - 642	Lease Expense		78,169	78,169			85,818	85,818		87,151	87,151
14	650	Transportation Expense		216,528	216,528			180,966	180,966		183,691	183,691
15	656 - 659	Insurance Expense		334,186	334,186			351,691	351,691		356,987	356,987
16	667	Regulatory Commission Exp. Amortization		416,364	416,364			395,391	395,391		319,892	319,892
17	670	Bad Debt Expense		282,651	282,651			243,728	243,728		245,519	245,519
18	675	Miscellaneous Expense		385,729	385,729	)		156,515	<u>156,515</u>		384,323	384,323
19	]	O & M Expenses	3,522,115	7,763,744	11,285,859		3,507,717	7,303,571	10,811,288	3,915,99	5 7,637,934	11,553,929
20	403	Depreciation Expenses		3,280,552	3,280,552			3,363,277	3,363,277		3,752,305	3,752,305
21	406	Amortization of Utility Plant Acquisition Adjust.		5,410	5,410			5,410	5,410		5,410	5,410
22	407	Amortization - Transaction Costs (Below Line)		0	0			0	0		0	O
23	408	Taxes Other Than Income		1,387,300	1,387,300	1		1,491,487	1,491,487		1,555,325	1,555,325
24		Income Taxes - Current Federal		1,788,423	1,788,423			1,726,628	1,726,628		1,308,866	1,308,866
25		Income Taxes - Current State		372,227	372,227			382,156	382,156	İ	289,481	289,481
26		Deferred Federal Income Taxes		i i	0				٥			0
27		Deferred State Income Taxes			0				0			0
28		Provision for Deferred Income Taxes - Credit			0				0			0
29		Amortization of I. T. C Federal		-48,248	-48,248			-48,276	-48,276	l	-48,276	-48,276
30		Amortization of I. T. C State		-1,692	-1,692			-1.592	-1.692		<u>-1,692</u>	-1.692
31		Utility Operating Expenses	\$3,522,115	\$14,547,716	\$18,069,831	! I	\$3,507,717	\$14,222,561	\$17,730,278	\$3,915,99	5 \$14,499,353	\$18,415,348
32		Utility Operating Income		\$10,012,542	\$6,490,427	]	-\$3,507,717	\$10,263,251	\$6,755,534	-\$3,915,99	5 \$9,691,485	\$5,775,490
33		Gains (Losses) from Disposition of Utility Prope		\$129,364	\$129,364	1 1			\$0			<u>\$0</u>
34	İ	Total Utility Operating Income		\$10,141,906	\$6,619,791		-\$3,507,717	\$10,263,251	\$6,755,534	-\$3,915,99	5 \$9,691,485	\$5,775,490
35		Other Income and Deductions:	, , , , , , , , , , , , , , , , , , , ,									İ
36		Interest and Dividend Income		64,693	64,693			29,334	29,334		25,066	25,066
37		Allowance for Funds Used During Construction		55,215	55,215			217,768	217,768		0	0
38	ļ	Non-Utility Income		408,687	408,687			82,278	82,278		83,811	83,811
39		Miscellaneous Non-Utility Expenses		-106,798	-106,798			-391,431	-391,431	·	-121,436	-121,436
40		Non-Operating Income Taxes		l o	o o			-95,046	-95,046		600	600
41		Amortization of Pre-1971 I. T. C.		l o	0			· o	<u>0</u>			<u>o</u>
42	-	Total Other Income and Deductions	1	\$421,797	\$421,797			-\$157,097	-\$157,097		-\$11,959	-\$11,959
43		Debt Expense:							,			· ·
44		Interest Expense		3,099,936	3,099,936			3,216,326	3,216,326		3,308,253	3,308,253
45		Amortization of Debt Discount and Expense		91,867	91,867	ŀ		83,008	83,008		81,268	81,268
46		Amortization of Premium on Debt		12.631	12.631			12,631	12,631		12,631	12.631
47	1	Total Debt Expense		\$3,204,434	\$3,204,434	<b>!</b>		\$3,311,965	\$3,311,965		\$3,402,152	\$3,402,152
48		NET INCOME	-\$3,522,115		\$3,837,154		-\$3,507,717			-\$3,915,99		\$2,361,379
		4	XX									

This exhibit includes Sewer Accounts as well.

Vermilion Water Division Rate Case Docket No. 00-

Period Reported: 1996 - 1998

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Person Responsible:

2 of 4 D. Leppert

## Comparative Operating Income Statements for Prior Years and the Test Year - Total Company

	Account #	Account Description	Direct PR	Non-Payroll	1996 Total	Γ	Direct PR	Non-Payroll	1997 Total	Direct PR	Non-Payroll	1998 Total
Line	(A) *	(B)	(C)	(D)	(E)		(F)	(G)	(H)	(1)	(J)	(K)
1		Total Operating Revenues	147	\$20,580,562	\$20,580,562			\$21.342.334	\$21,342,334		\$22.859.057	\$22,859,057
2	601	Salaries & Wages, Employees	2.877.585	420,000,002	2,877,585		2.838.556	7,,	2.838.556	3,059,713	` ', '	3,059,713
3	603	Salaries & Wages, Officers	440,326		440,326		340,039		340,039	218,063		218,063
4		Employee Pensions & Benefits	,	805,075	805,075		·	630.592	630,592	•	850,007	850,007
5		Purchased Power & Fuel for Power Prod.		1,246,685	1.246,685			1,265,109	1,265,109		1,190,271	1,190,271
6	618	Chemicals		636,652	636,652		Į.	581,427	581,427		568,249	568,249
7	620	Materials & Supplies		493,666	493,666		Į.	423,207	423,207	İ	480,789	480,789
8	631	Contractual Services - Engineering		,	,		i		,_	•	26.017	26.017
9	632	Contractual Services - Accounting		52,600	52,600			85,825	85,825		45,300	45,300
10	633	Contractual Services - Legal		74,995	74,995			192,799	192,799		77,858	77,858
11	634	Contractual Services - Management		702,969	702.969			813,859	813.859		1,331,835	1,331,835
12	635	Contractual Services - Other		854,841	854,841			801.530	801.530		745,489	745,489
13		Lease Expense		113,415	113,415			50,979	50,979		70.124	70.124
14	650	Transportation Expense		187,338	187,338			169,953	169,953		193,564	193,564
15	656 - 659	Insurance Expense		338,296	338.296			360,958	360,958		326,834	326,834
16	667	Regulatory Commission Exp. Amortization		263,957	263,957			366,478	366,478		377,193	377,193
17	670	Bad Debt Expense		258,568	258,568			397.047	397.047		217,809	217,809
18	675	Miscellaneous Expense		984,552	984 552			890,262	890,262		882,200	882,200
19	0.0	O & M Expenses	3,317,911	7,013,609	10,331,520		3.178.595	7,030,025	10,208,620	3,277,776	7,383,539	10,661,315
20	403	Depreciation Expenses	0,077,077	2,528,626	2,528,626		-,,	2,924,250	2,924,250	''' '	3.068.064	3.068.064
21	406	Amortization of Utility Plant Acquisition Adjust.		5,410	5,410			5,410	5,410		5,407	5,407
22	407	Amortization - Transaction Costs		0,710	0,710		!	0,	0,0		0	0
23	408	Taxes Other Than Income		1,343,694	1.343.694		1	1,358,273	1.358.273		1,322,066	1.322.066
24	755	Income Taxes - Current		674,435	674,435			783,699	783,699		1,756,650	1,756,650
25		Deferred Federal Income Taxes		724,886	724,886		ł	542,845	542.845		.,,	o
26		Deferred State Income Taxes		164,918	164,918		1	123,504	123,504			ol
27		Provision for Deferred Income Taxes - Credit		-412.831	-412,831			-202,098	-202,098			اه
28		Amortization of I. T. C.	•	-48,477	-48,477	Ì		-48.987	-48,987		-49.942	-49.942
29		Utility Operating Expenses	\$3.317.911	\$11,994,270	\$15,312,181		\$3,178,595	\$12,516,921	\$15,695,516	\$3,277,776	\$13,485,784	\$16.763.560
30		Utility Operating Income	-\$3,317,911	\$8,586,292	\$5,268,381		\$3.178.595	\$8,825,413	\$5,646,818	-\$3,277,776		\$6.095,497
31		Gains (Losses) from Disposition of Utility Property (Net)	40,011,011	35,220	35,220			354,756	354,756	1 *	-6,674	-6,674
32		Total Utility Operating Income	-\$3,317,911	\$8,621,512	\$5,303,601	١.	\$3.178.595	\$9,180,169	\$6,001,574	-\$3,277,776	\$9,366,599	\$6,088,823
33		Other Income and Deductions:	<b>4-,-</b> //,-//	<del>+-,</del> .,	*-,,			**[***]	*-,	1	` ′	
34		Interest and Dividend Income		60,589	60.589			45,256	45,256		79,469	79,469
35		Allowance for Funds Used During Construction		236,365	236.365			16,295	16,295		1,219	1,219
36		Non-Utility Income		-279,993	-279.993			116,016	116,016	i	84,905	84,905
37		Miscellaneous Non-Utility Expenses		-42,060	-42,060			-33,380	-33,380		-37.835	-37.835
38		Non-Operating Income Taxes	İ	,_,,,,,,	/=,***	- 1		,			•	·
39		Amortization of Pre-1971 I. T. C.		2,085	2,085	ŀ		2,085	2,085		0	اه
40		Total Other Income and Deductions	\$o	-\$23,014	-\$23,014		sol	\$146,272	\$146,272		\$127,758	\$127,758
41		Debt Expense:	•	Ψ25,0.14	Ψ20,014		70	4114,272	V		4,2,1,	*****
42		Interest Expense		3,339,810	3,339,810		l	3.308.058	3.308.058		3,206,534	3.206.534
43		Amortization of Debt Discount and Expense		94,117	94,117		1	89,908	89,908		93,373	93,373
44	1	Amortization of Premium on Debt		18,764	18,764		1	21,922	21,922		18.051	18.051
45	1	Total Debt Expense	so.	\$3,452,691	\$3,452,691		\$0	\$3,419,888	\$3,419,888		\$3.317,958	\$3,317,958
45		NET INCOME	-\$3,317,911		\$1,827,896		\$3,178,595	\$5,906,553	\$2,727,958	-\$3,277,776		\$2,898,623
40		THE THOUSE	<u> </u>	40,140,007	71,027,000		Ţ., I. O, Ç.OO ]	75,555,500	<u> </u>	- <del> </del>	2	

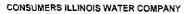
<sup>\*</sup> This exhibit includes Sewer Accounts as well.

Vermilion Water Division Rate Case Docket No. 00Schedule Page Person Responsible: C - 4 3 of 4 D. Leppert

Period Reported: 1999 - 2001 Prior Year (1999) 12 Mo. Actual

## Comparative Operating Income Statements for Prior Years and the Test Year - Vermilion Water Division

	Account #	Account Description	Direct PR	Non-PR	1999 Total	1	Direct PR	Non-PR	2000 Total		Direct PR	Non-PR	2001 Total
Line	(A)	(B)	(C)	(D)	(E)	l	(F)	(G)	(H)		m l	(I)	(K)
1		Total Operating Revenues	1 2	\$8,963,600	\$8,963,600			\$8,979,460				\$8,989,385	\$8,989,385
2		Salaries & Wages, Employees	943,316		943,316		1,008,551	, ,	1,008,551	į į	1,075,692	· I	1,075,692
3		Salaries & Wages, Officers	44,186	ļ	44,186		75,221		75,221		80,229		80,229
4		Employee Pensions & Benefits	,	289,245	289,245		.,	304,441	304,441			313,720	313,720
5		Purchased Power & Fuel for Power Prod.		336,934	336,934			353,424	353,424			355,151	355,151
6		Chemicals		231,967	231,967			222,348	222,348			248,926	248,926
7		Materials & Supplies		134,313	134,313			122,508	122,508			127,344	127,344
8		Contractual Services - Engineering		5,838	5,838	1		5,000	5,000			5,075	5,075
9		Contractual Services - Accounting	1	o	. 0			0	0			0	О
10		Contractual Services - Legal		8,225	8,225			8,725	8,725			8,857	8,857
11	634	Contractual Services - Management		941,370	941,370		' I	827,789	827,789			852,416	852,416
12	635	Contractual Services - Other		342,281	342,281			300,453	300,453			305,913	305,913
13	641 - 642	Lease Expense		17,066	17,066	į		29,695	29,695			30,273	30,273
14 .	650	Transportation Expense		42,893	42,893			38,766	38,766			39,349	39,349
15	656 - 659	Insurance Expense		87,703	87,703			114,725	114,725			117,410	117,410
16	667	Regulatory Commission Exp. Amortization		78,524	78,524			78,524	78,524		1	65,827	65,827
17	670	Bad Debt Expense		87,967	87,967			83,662	83,662			83,755	83,755
18	675	Miscellaneous Expense		100,317	100,317			73,356	73,356		į	114,716	114,716
19		O & M Expenses	987,502	2,704,643	3,692,145		1,083,772	2,563,416	3,647,188		1,155,921	2,668,732	3,824,653
20	403	Depreciation Expenses		1,145,913	1,145,913			1,226,632	1,226,632			1,436,107	1,436,107
21	406	Amortization of Utility Plant Acquisition Adjust.		ol	0				0			0	o
22	407	Amortization - Transaction Costs (Below Line)		ol	0			0	0			0	o)
23	408	Taxes Other Than Income	]	569,425	569,425			613,915	613,915			634,006	634,006
24		Income Taxes - Current Federal		798,549	798,549	i l		719,693	719,693			537,607	537,607
25		Income Taxes - Current State	ŀ	164,247	164,247			159,488	159,488			118,891	118,891
26		Deferred Federal Income Taxes		· !	Ó	l i			o				o
27		Deferred State Income Taxes		i	0				o				o
28		Provision for Deferred Income Taxes - Credit			0				o				0
29		Amortization of I. T. C Federal	i	-23,474	-23,474		l l	-23,474	-23,474			-23,474	-23,474
30		Amortization of I. T. C State		-1.080	-1,080			-1,080	-1,080	1		-1,080	-1.080
31		Utility Operating Expenses	\$987,502	\$5,358,223	\$6,345,725		\$1,083,772	\$5,258,590	\$6,342,362		\$1,155,921	\$5,370,789	\$6,526,710
32			*****	· ' '									
33		Utility Operating Income	-\$987,502	\$3,605,377	\$2,617,875		-\$1,083,772	\$3,720,870	\$2,637,098		-\$1,155,921	\$3,618,596	\$2,462,675
34		Gains (Losses) from Disposition of Utility Property (Net)	0001,000	\$129,365	129,365		.,,,	*********	1-1			. , ,	· · · /
35		Total Utility Operating Income	-\$987,502	\$3,734,742	\$2,747,240		-\$1,083,772	\$3,720,870	\$2,637,098		-\$1,155,921	\$3,618,596	\$2,462,675
36		Other Income and Deductions:	*****	, , , , , , , , , , , ,			' '				· ' i		
37		Interest and Dividend Income	İ	35,674	35,674	}		20,352	20,352			16.051	16,051
38		Allowance for Funds Used During Construction		43,058	43,058	!		171,323	171,323			. 0	اه
39	i	Non-Utility Income	1	69,263	69,263			67,818	67,818			69,388	69,388
40	1	Miscellaneous Non-Utility Expenses	ŀ	-48.212	-48,212			-51,006	-51,006			-46,491	46,491
41		Non-Operating Income Taxes	i	,	,-	i l		-20,513	-20,513			-9,083	-9,083
42		Total Other Income and Deductions	-	\$99,783	\$99,783		sol sol	\$187,974	\$187,974		\$0	\$29,865	\$29,865
43				****	*****		,	` '			-		´
44												ļ	-
45		Debt Expense;						Ì					1
46		Interest Expense		1,270,729	1,270,729			1,425,900	1,425,900			1,453,468	1,453,468
47		Amortization of Debt Discount and Expense		37,658	37,658			36,800	36,800		-	35,705	35,705
48	ŀ	Amortization of Premium on Debt		5,178	5,178			5,600	5,600			5,550	5,550
49	1	Total Debt Expense		\$1,313,565	\$1,313,565		so s	\$1,468,300	\$1,468,300		\$0	\$1,494,723	\$1,494,723
50			ļ	- 112 . 212.00	3 . 1 1 2 0 0		"						
51		1					] [					ļ	
52	1	NET INCOME (LOSS)	-\$987,502	\$2,520,960	\$1,533,458		-\$1,083,772	\$2,440,544	\$1,356,772		<u>-\$1,155,921</u>	\$2,153,738	\$997,817
	h					-				_			



Vermilion Water Division Rate Case Docket No. 00-

Period Reported: 1996 - 1998

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Person Responsible:

D. Leppert

## Comparative Operating Income Statements for Prior Years and the Test Year - Vermilion Water Division

	Account #	Account Description	Direct PR	Non-PR	1996 Total	ι ⊏	Direct PR	Non-PR	1997 Total	Direct PR	Non-PR	1998 Total
Line	(A)	(B)	(C)	(D)	(E)		(F)	(G)	(H)	B" 60. FK	(J)	(K)
1	460-474	Total Operating Revenues		\$7,850,691	\$7,850,691	1  -		\$7,888,080	\$7,888,080		\$8,337,844	\$8,337,844
2	601	Salaries & Wages, Employees	893,525	,	893.525		845,312	Ţ.,J.Z.,J.	845,312	I I		845,648
3	603	Salaries & Wages, Officers	0		0		108,859		108.859			62,806
4	604	Employee Pensions & Benefits	_	278,057	278,057		,	235,155	235,155	02,00	174,119	174,119
5		Purchased Power & Fuel for Power Prod.	ļ	366,618	366,618	ļ ļ	į	401,746	401,746		362,750	362,750
6		Chemicals		237.904	237,904		l	229.795	229,795		228,958	228,958
7	620	Materials & Supplies		160,101	160,101		ļ	157,120	157,120	1 1	159,062	159,062
8	631	Contractual Services - Engineering		o	0		i	0	0,,120		9,628	9,628
9		Contractual Services - Accounting		18,500	18,500			30.089	30,089		3,020	2,520
10	633	Contractual Services - Legal	·	18,208	18,208			25,932	25,932		12,133	12,133
11	634	Contractual Services - Management	ı İ	326,341	326,341	1	<u> </u>	258,966	258,966	l	969,854	969,854
12	635	Contractual Services - Other		150,660	150,660		i	165,026	165,026	1 1	180,836	180,836
13	641 - 642	Lease Expense		11.052	11,052			11,625	11,625		17.848	17,848
14	650	Transportation Expense	1	38,517	38,517	l Ì	ļ.	48,184	48,184		64,739	64,739
15		Insurance Expense		115,664	115,664			116,445	116 445		82,361	82,361
16		Regulatory Commission Exp. Amortization		121,957	121,957			155,543	155,543	1	97,727	97,727
17		Bad Debt Expense		88 886	88,886		ł	129,477	129,477		67,723	67,723
18	675	Miscellaneous Expense	i	211,368	211,368		ļ	213,094	213.094		193,227	193,227
19		O & M Expenses	893,525	2,143,833	3,037,358		954,171	2,178,197	3,132,368	908.454		3,529,419
20		Depreciation Expenses		1,148,816	1,148,816		,	1,174,206	1,174,206	555,75	1,105,310	1,105,310
21	406	Amortization of Utility Plant Acquisition Adjust.	]	0	0		J	0	0		1,100,510	1,105,510
22		Amortization - Transaction Costs	I	Ö	ō		1	o l	ñ		ا م	0
23	408	Taxes Other Than Income	\ \	592,817	592,817	}	· ·	578,328	578,328	}	493,879	493,879
24		Income Taxes - Current	-	630,656	630,656		ļ	631,737	631,737		782,378	782,378
25		Deferred Federal Income Taxes	i	· ol	0		ļ	0	0	·	702,570	, 52,0,0
26		Deferred State Income Taxes		ol	0			أهَ	ō		ا	ň
27		Provision for Deferred Income Taxes - Credit		ol	0			اة	ā		ا م	n
28		Amortization of I, T, C,		ol	0	İ	1	-24,554	-24,554		-24,554	-24,554
29		Utility Operating Expenses	\$893,525	\$4,516,122	\$5,409,647		\$954,171	\$4,537,914	\$5,492,085	\$908,454		\$5,886,432
30			·	·							1 - 1,5.1,010	+-,-50,-02
31		Utility Operating Income	-\$893,525	\$3,334,569	\$2,441,044	i	-\$954,171	\$3,350,166	\$2,395,995	-\$908,454	\$3,359,866	\$2,451,412
32		Gains (Losses) from Disposition of Utility Property (Net)	·	i					,,	1550,75	15,555,566	
33		Total Utility Operating Income	l				1			<b>!</b>		
34		Other Income and Deductions:	ļ		į	1	1	l		i		1
35		Interest and Dividend Income	1	0]	0		1	29,885	29,885		38,507	38,507
36		Allowance for Funds Used During Construction	l	50,091	50,091		1	13,285	13,285		0	0
37		Non-Utility Income	l	52,947	52,947		1	64,223	64,223		74,312	74,312
38		Miscellaneous Non-Utility Expenses	ļ	<u>o</u>	<u>o</u>	- 1	-	<u>-26,252</u>	<u>-26,252</u>		-22,424	-22,424
39		Total Other Income and Deductions	\$0	\$103,038	\$103,038		\$0	\$81,141	\$81,141	\$0		\$90,395
40			į	j	ļ	ļ	Ļ	ļ	į		[	
41			l		1		J				J	
42		Debt Expense:	Į	l		Ì	i	1				i
43		Interest Expense	[	1,421,803	1,421,803			1,353,327	1,353,327	ļ	1,310,328	1,310,328
44		Amortization of Debt Discount and Expense	i	40,037	40,037			36,781	36,781	i	38,156	38,156
45		Amortization of Premium on Debt		<u>7.982</u>	<u>7,982</u>	1	i	<u>8,968</u>	<u>8,968</u>		7,376	7,376
46		Total Debt Expense	\$0	\$1,469,822	\$1,469,822	\ \	\$0	\$1,399,076	\$1,399,076	\$0		\$1,355,860
47			ĺ	1	J	- 1					1	,
48				.				ļ				ļ
49		NET INCOME (LOSS)	-\$893 <u>,525</u>	\$1,967,785	\$1,074,260	L,	<u>-\$954,171</u>	\$2,032,231	\$1,078,060	<u>-\$908,454</u>	\$2,094,401	\$1,185,947

Vermilion Water Division Rate Case Docket No. 00-

Proposed Test Year Period: Future Period Reported: 1999 - 2001 Prior Year (1999) 12 Mo. Actual Schedule C - 4.1
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Person Responsible: D. Leppert

# Variances in Non-Payroll Operations and Maintenance Expense - Total Company

<u>Line</u>	Account Number (A)	Account Description (B)	1999 (C)	Projected 2000 <u>(D)</u>	2000 Dollar Change (D - C) <u>(E)</u>	2000% Change (E / C) <u>(F)</u>	Projected 2001 (G)	2001 Dollar Change (G - D) ( <u>H)</u>	2001% Change (H / D) <u>(I)</u>
1 2	604	Employee Pensions & Benefits	\$997,427	\$1,013,406	\$15,979	1.6%	\$1,071,669	\$58,263	5.7%
3	615 & 616	Purchased Power & Fuel for Power Prod.	1,190,284	1,193,032	2,748	0.2%	1,202,000	8,968	0.8%
5 6	618	Chemicals	587,534	558,473	-29,061	-4.9%	596,031	37,558	6.7%
7 8	620	Materials & Supplies	411,137	381,733	-29,404	-7.2%	389,739	8,006	2.1%
9 10	631	Contractual Services - Engineering	9,922	12,500	2,578	26.0%	12,181	-319	-2.6%
11 12	632	Contractual Services - Accounting	92,823	59,442	-33,381	-36.0%	60,337	895	1.5%
13 14	633	Contractual Services - Legal	135,990	147,983	11,993	8.8%	150,211	2,228	1.5%
15 16	634	Contractual Services - Management	1,435,112	1,331,519	-103,593	-7.2%	1,351,571	20,052	1.5%
17 18	635	Contractual Services - Other	1,189,888	1,191,374	1,486	0.1%	1,226,632	35,258	3.0%
19 20	641 - 642	Lease Expense	78,169	<b>8</b> 5,818	7,649	9.8%	87,151	1,333	1.6%
21 22	650	Transportation Expense	216,528	180,966	-35,562	-16.4%	183,691	2,725	1.5%
23 24	656 - 659	Insurance Expense	334,186	351,691	17,505	5.2%	356,987	5,296	1.5%
25 26	667	Regulatory Commission Exp. Amortization	416,364	395,391	-20,973	-5.0%	319,892	-75,499	-19.1%
27 28	670	Bad Debt Expense	282,651	243,728	-38,923	-13.8%	245,519	1,791	0.7%
29 30	675	Miscellaneous Expense	<u>385,729</u>	<u>156,515</u>	<u>-229,214</u>	-59.4%	<u>384,323</u>	<u>227,808</u>	145.6%
31 32		SUB-TOTAL O&M	\$7,763,744	\$7,303,571	-\$460,173	-5.9%	\$7,637,934	\$334,363	4.6%

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Person Responsible: D. Leppert

## Variances in Non-Payroll Operations and Maintenance Expense - Total Company

<u>Line</u>	Account Number (A)	Account Description (B)	1996 <u>(C)</u>	1997 <u>(D)</u>	1997 Dollar Change (D - C) ( <u>E)</u>	1997% Change (E / C) (F)	1998 ( <u>G</u> )	1998 Dollar Change (G - D) <u>(H)</u>	1998% Change (H / D) <u>(I)</u>	( <u>J)</u> ( <u>J)</u>	1999 Dollar Change (J - G) <u>(K)</u>	1999% Change (K / G) ( <u>L)</u>
1 2	604	Employee Pensions & Benefits	\$805,075	\$630,592	-\$174,483	-21.7%	\$850,007	\$219,415	34.8%	\$997,427	\$147,420	17.3%
3	615 & 616	Purchased Power & Fuel for Power Prod.	1,246,685	1,265,109	18,424	1.5%	1,190,271	-74,838	-5.9%	1,190,284	13	0.0%
5	618	Chemicals	636,652	581,427	-55,225	-8.7%	568,249	-13,178	-2.3%	587,534	19,285	3.4%
7 8	620	Materials & Supplies	493,666	423,207	-70,459	-14.3%	480,789	57,582	13.6%	411,137	-69,652	-14.5%
9	631	Contractual Services - Engineering	0	0	0	#DIV/01	26,017	26,017	#DIV/0!	9,922	-16,095	-61.9%
10 11	632	Contractual Services - Accounting	52,600	85,825	33,225	63.2%	45,300	-40,525	-47.2%	92,823	47,523	104.9%
12 13	633	Contractual Services - Legal	74,995	192,799	117,804	157.1%	77,858	-114,941	-59.6%	135,990	58,132	74.7%
14 15	634	Contractual Services - Management	702,969	813,859	110,890	15.8%	1,331,835	517,976	63.6%	1,435,112	103,277	7.8%
16 17	635	Contractual Services - Other	854,841	801,530	-53,311	-6.2%	745,489	-56,041	-7.0%	1,189,888	444,399	59.6%
18 19	641 - 642	Lease Expense	113,415	50,979	-62,436	-55.1%	70,124	19,145	37.6%	78,169	8,045	11.5%
20 21	650	Transportation Expense	187,338	169,953	-17,385	-9.3%	193,564	23,611	13.9%	216,528	22,964	11.9%
22 23	656 - 659	Insurance Expense	338,296	360,958	22,662	6.7%	326,834	-34,124	-9.5%	334,186	7,352	2.2%
24 25	667	Regulatory Commission Exp. Amortization	263,957	366,478	102,521	38.8%	377,193	10,715	2.9%	416,364	39,171	10.4%
26 27	670	Bad Debt Expense	258,568	397,047	138,479	53.6%	217,809	-179,238	-45.1%	282,651	64,842	29.8%
28 29 30	675	Miscellaneous Expense	<u>984,552</u>	<u>890,262</u>	<u>-94,290</u>	-9.6%	882,200	<u>-8,062</u>	-0.9%	385,729	-496,471	-56.3%
31 32		SUB-TOTAL O&M	\$7,013,609	\$7,030,025	\$16,416	0.2%	\$7,383,539	\$353,514	5.0%	\$7,763,744	\$380,205	5.1%

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## Variances in Non-Payroll Operations and Maintenance Expense - Vermilion Water Division

<u>Line</u>	Account Number (A)	Account Description (B)	1999 <u>(C)</u>	Projected 2000 ( <u>D)</u>	2000 Dollar Change (D - C) (E)	2000% Change (E / C) ( <u>F)</u>	Projected 2001 ( <u>G)</u>	2001 Dollar Change (G - D) <u>(H)</u>	2001% Change (H / D) <u>(I)</u>
1 2	604	Employee Pensions & Benefits	\$289,245	\$304,441	\$15,196	5.3%	\$313,720	\$9,279	3.0%
3	615 & 616	Purchased Power & Fuel for Power Prod.	336,934	353,424	16,490	4.9%	355,151	1,727	0.5%
5	618	Chemicals	231,967	222,348	-9,619	-4.1%	248,926	26,578	12.0%
7 8	620	Materials & Supplies	134,313	122,508	-11,805	-8.8%	127,344	4,836	3.9%
9 10	631	Contractual Services - Engineering	5,838	5,000	-838	-14.4%	5,075	75	1.5%
11 12	632	Contractual Services - Accounting	0	0	0	#DIV/0!	0	0	#D1V/0!
13 14	633	Contractual Services - Legal	8,225	8,725	500	6.1%	8,857	132	1.5%
15 16	634	Contractual Services - Management	941,370	827,789	-113,581	-12.1%	852,416	24,627	3.0%
17 18	635	Contractual Services - Other	342,281	300,453	-41,828	-12.2%	305,913	5,460	1.8%
19 20	641 - 642	Lease Expense	17,066	29,695	12,629	74.0%	30,273	578	1.9%
21 22	650	Transportation Expense	42,893	38,766	-4,127	-9.6%	39,349	583	1.5%
23 24	656 - 659	Insurance Expense	87,703	114,725	27,022	30.8%	117,410	2,685	2.3%
25 26	667	Regulatory Commission Exp. Amortization	78,524	78,524	0	0.0%	65,827	-12,697	-16.2%
27 28	670	Bad Debt Expense	87,967	83,662	-4,305	-4.9%	83,755	93	0.1%
29 30	675	Miscellaneous Expense	100,317	<u>73,356</u>	<u>-26,961</u>	-26.9%	<u>114.716</u>	<u>41,360</u>	56.4%
31 32		SUB-TOTAL O&M	\$2,704,643	\$2,563,416	-\$141,227	-5.2%	\$2,668,732	\$105,316	4.1%

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Person Responsible: D. Leppert

## Variances in Non-Payroll Operations and Maintenance Expense - Vermilion Water Division

<u>Line</u>	Account Number <u>(A)</u>	Account Description (B)	1996 <u>(C)</u>	1997 <u>(D)</u>	1997 Dollar Change (D - C) (E)	1997% Change (E / C) <u>(F)</u>	1998 <u>(G)</u>	1998 Dollar Change (G - D) <u>(H)</u>	1998% Change (H / D) <u>(I)</u>	1999 <u>(J)</u>	1999 Dollar Change (J - G) ( <u>K)</u>	1999% Change (K / G) (L)
1	604	Employee Pensions & Benefits	\$278,057	\$235,155	-\$42,902	-15.4%	\$174,119	-\$61,036	-26.0%	\$289,245	\$115,126	66.1%
3	615 & 616	Purchased Power & Fuel for Power Prod.	366,618	401,746	35,128	9.6%	362,750	-38,996	-9.7%	336,934	-25,816	-7.1%
5 6	618	Chemicals	237,904	229,795	-8,109	-3.4%	228,958	-837	-0.4%	231,967	3,009	1.3%
7 8	620	Materials & Supplies	160,101	157,120	-2,981	-1.9%	159,062	1,942	1.2%	134,313	-24,749	-15.6%
9	631	Contractual Services - Engineering	0	0	0	#DIV/0!	9,628	9,628	#DIV/0!	5,838	-3,790	-39.4%
11 12	632	Contractual Services - Accounting	18,500	30,089	11,589	62.6%	0	-30,089	-100.0%	0	0	#DIV/0!
13 14	633	Contractual Services - Legal	18,208	25,932	7,724	42.4%	12,133	-13,799	-53.2%	8,225	-3,908	-32.2%
15 16	634	Contractual Services - Management	326,341	258,966	-67,375	-20.6%	969,854	710,888	274.5%	941,370	-28,484	-2. <del>9</del> %
17 18	635	Contractual Services - Other	150,660	165,026	14,366	9.5%	180,836	15,810	9.6%	342,281	161,445	89.3%
19 20	641 - 642	Lease Expense	11,052	11,625	573	5.2%	17,848	6,223	53.5%	17,066	-782	-4.4%
21 22	650	Transportation Expense	38,517	48,184	9,667	25.1%	64,739	16,555	34.4%	42,893	-21,846	-33.7%
23 24	656 - 659	Insurance Expense	115,664	116,445	781	0.7%	82,361	-34,084	-29.3%	87,703	5,342	6.5%
25 26	667	Regulatory Commission Exp. Amortization	121,957	155,543	33,586	27.5%	97,727	-57,816	-37.2%	78,524	-19,203	-19.6%
27 28	670	Bad Debt Expense	88,886	129,477	40,591	45.7%	67,723	-61,754	-47.7%	87,967	20,244	29.9%
29 30	675	Miscellaneous Expense	211,368	213,094	<u>1,726</u>	0.8%	<u>193,227</u>	<u>-19,867</u>	-9.3%	<u>100,317</u>	<u>-92,910</u>	-48.1%
31 32		SUB-TOTAL O&M	\$2,143,833	\$2,178,197	\$34,364	1.6%	\$2,620,965	\$442,768	20.3%	\$2,704,643	\$83,678	3.2%

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Person Responsible: F. Simpson

## **Income Taxes**

	Unadjusted	Test Year	Pro Forma
	Income Taxes	Income Taxes	Proposed
Description	at Present Rates	at Present Rates	Income Taxes
(A)	(B)	(C)	(D)
Utility Operating Income (C - 1, line 14)	\$2,462,675	\$2,460,225	\$3,628,961
Less: Synchronized Interest Expense (C - 5.4)	-1,494,723	-1,534,540	-1,534,540
Add: Income Taxes - net of ITC Amort.	631,943	569,157	1,337,564
Net Income Before Income Taxes	1,599,895	1,494,842	3,431,985
Income Tax Calculation:			
Net Income Before Income Taxes	1,599,896	1,494,842	3,431,985
Permanent Differences:			
50% Employee Expense	1,897	1,897	1,897
Total	1,897	1,897	1,897
Timing Differences:			
Excess tax Depreciation	-279,619	-207,900	-207,900
Pension Expense - FASB 87	4,495	4,495	4,495
Overheads	178,044	178,044	178,044
Cost of Removal	0	0	0
Miscellaneous Adjustment	0	0	0
Tank Painting	-168,515	-168,515	-168,515
Total	-265,594	-193,875	-193,875
TAXABLE INCOME - STATE (Current)	\$1,336,199	\$1,302,864	\$3,240,008
INCOME TAXES - STATE			
Current	95,939	93,546	232,633
Deferred	19,070	13,920	13,920
Reconciling adjustment	3,882		
Total	\$118,891	\$107,466	\$246,553
TAXABLE INCOME - FEDERAL (Current)	\$1,240,260	\$1,209,319	\$3,007,375
INCOME TAXES - FEDERAL			
Current	434,091	423,262	1,052,581
Deferred	86,284	62,984	62,984
Reconciling adjustment	17,232	·	ŕ
Total	\$537,606	\$486,246	\$1,115,565
1	1 , , , , , , , , , , , , , , , , , , ,	, , ,	. , , ,

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Person Responsible:

F. Simpson

Period Reported: 2001

## **Consolidated Federal Income Tax Return**

<u>Line</u>	
1 2	A) The procedure used to allocate the consolidated federal income tax liability is as follows:
3 4 5 6	Taxes are calculated on a Stand-Alone Basis.
7 8	B) The benefits of the consolidated filing of the federal income tax return to CIWC is as follows:
9 10 11 12 13 14	There is neither a benefit nor a detriment to ClWC.
15 16 17	C) The impact of the benefits of filing the consolidated federal income tax return on CIWC's books is as follows:
18	No Impact.

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Person Responsible:

F. Simpson

# **Deferred Income Tax Expense**

		Unadjusted	Test Year	Pro Forma
	Description	Present Rates	at Present Rates	Income Taxes
<u>Line</u>	(A)	(B)	(C)	(D)
1	Deferred Income Tax Exp. Calculation:			
2	Bololida Moonia Yak Ekp. Galadiatan.			
3	Timing Differences:			
4	Excess tax Depreciation	\$279,619	\$207,900	\$207,900
5	Pension Expense - FASB 87	-4,495	-4,495	-4,495
6	Overheads	-178,044	-178,044	-178,044
7	Cost of Removal	0	0	0
8	Miscellaneous Adjustment	. 0	0	0
9	Tank Painting	168,515	168,515	168,515
10	Total Taxable Basis for Deferred SIT Expense	\$265,594	\$193,875	\$193,875
11				
12	State Income Tax Rate:	7.18%	7.18%	7.18%
13		1		
14	Deferred State Income Tax Expense (line 10 x 12)	<u>-\$19.070</u>	<u>-\$13.920</u>	<u>-\$13.920</u>
15				
16				
17		į l		
18				
19	Total Taxable Basis for Deferred FIT Expense			
20	(Lines 10 + 14)	246,525	179,955	179,955
21				
22	Federal Income Tax Rate:	<u>35.00%</u>	<u>35.00%</u>	<u>35.00%</u>
23				
24	Deferred Fed.Income Tax Expense (line 20 x 22)	<u>-\$86,284</u>	<u>-\$62,984</u>	<u>-\$62,984</u>

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<u>Line</u>

Period Reported: 2001

## Difference between Book and Tax Depreciation

Description	Unadjusted Present Rates	Test Year at Present Rates	Pro Forma Proposed
(A)	(B)	_(C)	(D)
Tax / Book DepreciationTiming Differences:			
Tax Depreciation	\$1,715,726	1,715,726	1,715,726
Book Depreciation	1,436,107	<u>1,507,826</u>	<u>1,507,826</u> )
Tax Depreciation in Excess of Book	279,619	207,900	207,900
		,	į
Total Tax / Book Depreciation Timing Differences -	\$279,619	\$207,900	\$207,900
State Income Tax Rate:	7.18%	7.18%	7.18%
Attributable Deferred SIT Expense (line 10 x 12)	<u>-\$20.077</u>	<u>-\$14.92</u> 7	<u>-\$14.927</u>
Total David David and State Diff.			
Tax / Book Depreciation Timing Differences-DFIT: (Lines 10 + 14)	259,542	192,972	192,972
Federal Income Tax Rate:	<u>35.00%</u>	<u>35.00%</u>	<u>35.00%</u>
Attributable Deferred FIT Expense (line 18 x 20)	<u>-\$90.840</u>	<u>-\$67.540</u>	-\$67,540

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Person Responsible:

F. Simpson

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Proposed Test Year Period: Future Period Reported: Average 2001

# **Interest Synchronization**

<u>Line</u>				
1	- Calculation of synchronized interest:			
2 3				
4	Calculation Components	<u>Reference</u>	<u>Amount</u>	
5	•			
6				
7				
8		5 4	007.404.740	
9	Average Future Test Year Rate Base	B - 1	\$37,191,719	
10 11				
12	Future Test Year Weighted Cost of Debt	D - 1	4.12603%	
13	Tuture Test Test Weighted Gost of Best	2 '	1.1200070	
14				
15				
16				
17	Future Test Year Synchronized Interest	To WP-C1	<u>\$1,534,540</u>	
18		Col. F & H, line 38		

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Period Reported: 2001

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# **Investment Tax and Job Development Credits**

<u>Line</u>	Account Number <u>(A)</u>	Description ( <u>B)</u>	Projected Unamortized ITC at 12/31/00 (C)	Additions ( <u>D)</u>	Amortizations ( <u>E)</u>	Projected Unamortized ITC at 12/31/01 (F)
1 2 3	255	Unamortized Federal ITC	\$414,105	\$0	-\$23,474	\$390,631
4 5 6	255	Unamortized State ITC	<u>29,120</u>	<u>0</u>	<u>-1080</u>	<u>28,040</u>
7		Total	\$443,225	<u>\$0</u>	<u>-\$24,554</u>	<u>\$418,671</u>

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Period Reported: 1998 - 2001 Prior Year (1999) 12 Mo. Actual Schedule Page

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Person Responsible:

## Social and Service Club Membership Dues - Total Company

<u>Line</u>	Account #	Account Description (B)	Payee (C)	Amount (D)	Purpose and Nature of the Organization (E)
1 2 3 4	675	1998 Other Expense	Danville Country Club Employee Club Dues	\$3,496 3,241	Business and Social Business and Social
5 6 7 8		Items Under \$1,000 Aggregate Nonoperating Items		845 <u>0</u> \$7.582	
9 10 11 12	675	1999 Other Expense	Danville Country Club Kankakee Country Club Employee Club Dues	\$4,101 5,303 2,700	Business and Social Business and Social Business and Social
13 14 15 16 17		Items Under \$1,000 Aggregate Nonoperating Items		0 <u>0</u> <u>\$12.104</u>	
17 18 19 20 21	675	2000 Other Expense	Danville Country Club Kankakee Country Club Employee Club Dues	\$3,060 3,000 3,500	Business and Social Business and Social Business and Social
22 23 24 25		Items Under \$1,000 Aggregate Nonoperating Items	, ,	0 <u>0</u> \$9.560	
26 27 28 29 30	675	2001 Other Expense	Danville Country Club Kankakee Country Club Employee Club Dues	\$3,106 3,045 3,553	Business and Social Business and Social Business and Social
31 32 33 34		Items Under \$1,000 Aggregate Nonoperating Items	,,	0 <u>0</u> \$9.704	

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Period Reported: 2001

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## Social and Service Club Membership Dues - Vermilion Water Division

<u>Line</u>	Account #	Account Description (B)	Payee <u>(C)</u>	Amount (D)	Purpose and Nature of the Organization (E)
1	675	Other Expense	Danville Country Club	\$3,106	Business and Social
2					
3					
4					
5					
6					
7		Items Under \$1,000		0	
8		Aggregate Nonoperating Items		<u>0</u>	
9					
10				<u>\$3.106</u>	

Schedule Page Person Responsible: C - 7 1 of 2 D. Leppert

Period Reported: 1998 - 2001 Prior Year (1999) 12 Mo. Actual

## **Charitable Contributions - Total Company**

					Purpose and Nature of
	Account #	Account Description	Payee	Amount	the Organization
<u>Line</u>	<u>(A)</u>	<u>(B)</u>	(C)	<u>(D)</u>	Œ
1 2	675	1998 Other Expense	United Way	\$7,914	Charitable
3		Other Expense	Danville Area Econ. Devel. Council	5,500	Community & Economic Development
4			Danville Area Community Foundation	2,000	Community & Economic Development
5			Junior Achievement	1,000	Charitable
6			Capital Building Campaign	1,000	Community & Economic Development
7			Danville Soccer Assoc.	1,000	Charitable
8			Schlerman High School	1,000	Charitable
9			Kankakee County Ec. Devel. Council	1,500	Community & Economic Development
10			Kankakee Valley Chamber of Comm.	1,096	Community & Economic Development
11			Christmas in April	1,000	Charitable
12			Provena United Samaritan	1,000	Charitable
13		Items Under \$1,000		10,245	
14		Aggregate Nonoperating Ite	ems	<u>0</u>	
15 16	675	TOTAL		<u>\$34.255</u>	
17	613	1999 Other Expense	United Way	\$3,613	Charitable
18		Office Expense	Olivet Nazarene University	10,000	Community & Economic Development
19			Boy & Girls Club	1,980	Charitable
20			Rotary Club	1,598	Community & Economic Development
21			Alliance to Restore Kankakee River	5,000	Community & Economic Development
22			Thermal Imaging Fund	1,000	Charitable
23			Village of Bourbonnais	4,500	Charitable
24			The Daily Journal	1,125	Charitable
25			Kankakee County Ec. Devel. Council	3,000	Community & Economic Development
26			Kankakee Valley Chamber of Comm.	1,442	Community & Economic Development
27			Bradley Bourbonnais Little League	1,237	Charitable
28			Danville Family YMCA	1,200	Charitable Community & Economic Development
29 30			University of Illinois Exten.	5,000 1,000	Community & Economic Development  Charitable
30			Butler University Eastern Illinois University	1,000	Charitable
32			Vermilion County War Museum	1,000	Charitable
33			Vermilion County Museum	1,000	Charitable
34			Provena United Samaritan	1,000	Charitable
35			Vermilion County Conservation Dist.	1,000	Community & Economic Development
36		Items Under \$1,000	·	16,911	
37		Aggregate Nonoperating Ite	ems	<u>o</u>	
38		TOTAL		<u>\$63.606</u>	
39	675	2000		45	A
40		Other Expense	United Way	\$5,000	Charitable
41			Boy & Girts Club	1,830 5,000	Charitable Community & Economic Development
42 43			University of Illinois Exten. Butler University	1,000	Community & Economic Development  Charitable
44			Eastern Illinois University	1,000	Charitable
45			Vermilion County War Museum	1,000	Charitable
46			Vermilion County Museum	1,000	Charitable
47			Provena United Samaritan	1,000	Charitable
48			Vermilion County Conservation Dist.	1,000	Community & Economic Development
49			Danville Family YMCA	1,200	Charitab <del>le</del>
50		Items Under \$1,000		30,974	
51		Aggregate Nonoperating Ite	ems	<u>0</u>	
52	675	TOTAL		<u>\$50.004</u>	
53	675	2001	1 jejšed 18feu	\$5,000	Charitable
54 55		Other Expense	United Way Boy & Girls Club	1,830	Charitable
56			University of Illinois Exten.	5,000	Community & Economic Development
57			Butler University	1,000	Charitable
58			Eastern Illinois University	1,000	Charitable
59			Vermilion County War Museum	1,000	Charitable
60			Vermilion County Museum	1,000	Charitable
61			Provena United Samaritan	1,000	Charitable
62			Vermilion County Conservation Dist.	1,000	Community & Economic Development
63			Danville Family YMCA	1,200	Charitable
64		Items Under \$1,000		30,974	
65 66		Aggregate Nonoperating Ite	ems	<u>0</u> \$50.004	
66		TOTAL		\$50.004	

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Period Reported: 2001

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Person Responsible:

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## **Charitable Contributions - Vermilion Water Division**

	Account #	Account Description	Payee	Amount	Purpose and Nature of the Organization
Lino		'	( <u>C)</u>	( <u>D)</u>	(E)
<u>Line</u>	<u>(A)</u>	<u>(B)</u>	<u>ren</u>	751	7=1
1	675	2001			
2		Other Expense	Boy & Girls Club	\$1.830	Charitable
3			University of Illinois Exten.	5,000	Community & Economic Development
4			Butler University	1,000	Charitable
5			Eastern Illinois University	1,000	Charitable
6			Vermilion County War Museum	1,000	Charitable
7			Vermilion County Museum	1,000	Charitable
8			Provena United Samaritan	1,000	Charitable
9			Vermilion County Conservation Dist.	1,000	Community & Economic Development
10			Danville Family YMCA	1,200	Charitable
11					
12					
13	675	Items Under \$1,000		7,970	
14					
15		Aggregate Nonoperating Items		<u>0</u>	
16		· -			
17		TOTAL		\$22,000	

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# Demonstration and Selling, Advertising, and Miscellaneous Sales Expense

<u>Line</u>	Account Number (A)	Account Description (B)	Test Year Expense (C)	Ratemaking Adjustments <u>(D)</u>	Expense on C-1 (E)
1	660	Miscellaneous Other Expenses	\$22,327	\$0	\$22,327
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13	Total		\$22,327	\$0	\$22,327

Vermilion Water Division Rate Case Docket No. 00-

Period Reported: 1998 - 2001 Prior Year (1999) 12 Mo. Actual Schedule C - 9
Page 1 of 2
Person Responsible: D. Leppert

## Civic, Political and Related Activities - Total Company

<u>Line</u>	Account #	Account Description (B)	Payee ( <u>C)</u>	Amount (D)	Purpose and Nature of Recipient of Expenditure (E)
1	1998				
2 3 4	675	Other Expense	Citizens for Ryan	\$1,000	Political Contribution
5 6 7		Items Under \$1,000	TOTAL	1,350 \$2,350	Political Contribution
8 9 10	<u>1999</u>				
10 11 12 13 14 15 16	675	Other Expense	James Pate Phillip Campaign Friends of Lee A. Daniels Campaign Citizens for Emil Jones Citizens for Phil Novak Citizens for Rauschenberger M. Madigan	\$2,000 2,000 2,000 1,050 1,500 3,000	Political Contribution Political Contribution Political Contribution Political Contribution Political Contribution Political Contribution
18 19 20 21		Items Under \$1,000	TOTAL	<u>7,800</u> <u>19,350</u>	Political Contribution
22 23	2000				
24 25 26 27 28 29	675	Other Expense	James Pate Phillip Campaign Friends of Lee A. Daniels Campaign Citizens for Emil Jones Citizens for Phil Novak Citizens for Rauschenberger M. Madigan	\$2,000 2,000 2,000 1,050 1,500 3,000	Political Contribution Political Contribution Political Contribution Political Contribution Political Contribution Political Contribution
31 32 33 34 35	2001	Items Under \$1,000		13,800 25,350	Political Contribution
36 37 38 39 40 41 42 43	675	Other Expense	James Pate Phillip Campaign Friends of Lee A. Daniels Campaign Citizens for Emil Jones Citizens for Phil Novak Citizens for Rauschenberger M. Madigan	\$2,000 2,000 2,000 1,050 1,500 3,000	Political Contribution Political Contribution Political Contribution Political Contribution Political Contribution Political Contribution
44 45		Items Under \$1,000		13,800 25,350	Political Contribution

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Period Reported: 2001

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Person Responsible:

D. Leppert

## Civic, Political and Related Activities - Vermilion Water Division

					Purpose and Nature of
	Account #	Account Description	Payee	Amount	Recipient of Expenditure
Line	<u>(A)</u>	( <u>B)</u>	<u>(C)</u>	<u>(D)</u>	<u>(E)</u>

Total Company costs from page 1 are charged to Corporate cost center and allocated to divisions through Contractual Services - Management

Vermilion Water Division Rate Case Docket No. 00-

Period Reported: 2001

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## Rate Case Expense

#### Analysis of Total Projected Expenses:

Line	<u>(A)</u>	Categories		<u>Amount</u>							
1		Outside Consultants / Witnesses		\$100,000							
2		Outside Legal Services		75,000							
3		Paid Overtime (see footnote #1)		0							
4		Other Expenses (see footnote #2	)	<u>164,880</u>							
5											
6											
7		Total Expense		\$339,880							
8											
9											Amount in
10	(B)	Outside Consultant / Witness D	etail:				Projected Total				Jurisdictional
11							Exp. Of Instant	Type of Service	Specific Service	Total	Proposed C-1
12		<u>Name</u>	Estimated Fee	Basis of Charge	Travel Exp.	Other Exp.	Rate Case	Rendered	Rendered	<u>Jurisdictional</u>	(3 Year Amort.)
13		Jones, Day, Reavis & Pogue	\$70,600		\$4,400		\$75,000	Legal	Legal Overview	\$28,799	\$9,600
14		PSC - Legal	63,750	Hourly at Cost	5,250		69,000	Legal	Direct Legal Support	27,563	9,188
15		AUS - Pauline Ahern	23,000		2,000		25,000	Witness	Rate of Return on Equity	9,896	3,299
16		Guastella Associates	17,500		2,500		20,000	Witness	Depreciation Study	8,018	2,673
17		GPM - David Monie	16,500		3,500		20,000	Witness	Cost of Service Study	7,891	2,630
18		Arthur Andersen	35,000				35,000	Audit Plan/Case	Compliance with Sch. H-2	13,779	4,593
19		PSC - Rate Dept.	37,500	Hourly at Cost	12,000		49,500	Rate Support Etc.	Case Mgt. Assist. & Support	19,732	6,577
20		Other Expenses - Misc.	<u>Q</u>		<u>o</u>	<u>46,380</u>	<u>46,380</u>	Miscellaneous	Please see Footnote #2	<u>17,976</u>	<u>5,992</u>
21			\$263,850		\$29,650	\$46,380	\$339,880			\$133,654	\$44,551
22											
23	(C)	Footnotes:									
24		<ol> <li>Paid overtime is not anticipate</li> </ol>									
25		2) Other Expenses includes \$10	,000 transcripts, \$5	5,000 notification, \$2,00	00 printing and \$5,	000 engineering.					

#### 26 27

28 (D) Amortization of Previous Rate Case Expenses: Proposed rates reflected on Schedule C - 1 reflect amortizations of previous rate case expense as follows:

Vermilion Water Division: 31

29 30

\$14,793

Vermilion Water Division Rate Case Docket No. 00-

Period Reported: 2001

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Person Responsible:

F. Simpson

# **Rate Case Expense Comparisons**

			Prior Case	
		Current Case	Docket # 97-0351	
<u>Line</u>	<u>Categories</u>	<u>Amount</u>	Amount -Vermilion	
1	Outside Consultants / Witnesses	\$39,584	\$37,327	
2	Outside Legal Services	28,799	175,581	
3	Paid Overtime	0	0	
4	Other Expenses	<u>65,271</u>	<u>17,040</u>	
5				
6				
7	Total Expense	<u>\$133,654</u>	<u>\$229,948</u>	
8				
9				
10				
11	If 20% Difference - Explanation:			
12				
13				
14				
15				
16	Consumers Illinois Water Company i	s utilizing PSC legal and	rate staff in this proceeding for significant	nt savings.

Vermilion Water Division

Rate Case Docket No. 00-

Period Reported: 1998 - 2001 Prior Year (1999) 12 Mo. Actual

# **Total Payroll Costs**

Total Company

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D. Leppert

<u>Line</u>	Function <u>(A)</u>	1998 <u>(B)</u>	1999 <u>(C)</u>	Projected 2000 ( <u>D)</u>	Projected 2001 ( <u>E)</u>
1	Direct Payroll to O & M	\$3,277,775	\$3,522,115	\$3,507,717	\$3,915,995
2	Direct Payroll to Construction	624,059	440,804	709,277	475,685
3	Direct Payroll to Cost of Removal	0	0	0	0
4	Direct Payroll to Other Items -	<u>312,884</u>	<u>230,839</u>	<u>94,655</u>	<u>106,181</u>
5					
6	Total Payroll Costs	\$4,214,718	\$4,193,758	\$4,311,649	\$4,497,862
7					
8					
9	Total Pension Costs	-15,293	13,275	13,294	13,294
10	Total Payroll Related Taxes	321,047	322,117	350,996	365,085
11	Total Other Benefits	1,115,272	1,020,959	1,106,090	1,127,553
12					
13	Total Payroll-Related Costs	\$1,421,026	\$1,356,351	\$1,470,381	\$1,505,933
14					
15					
16	Total Payroll-Related Costs to O & M	1,063,155	1,130,292	1,306,667	1,398,129
17					
18	Total Payroll-Related Costs to Const.	357,871	226,059	163,714	107,803
19					
20					
21					
22	Total PR Costs and PR-Related to O&M	\$4,340,930	\$4,652,407	\$4,814,384	\$5,314,125

Vermilion Water Division

Rate Case Docket No. 00-

Period Reported: 1998 - 2001 Prior Year (1999) 12 Mo. Actual **Total Payroll Costs** 

Vermilion Water Division

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Person Responsible:

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D. Leppert

<u>Line</u>	Function ( <u>A)</u>	1998 <u>(B)</u>	1999 <u>(C)</u>	Projected 2000 <u>(D)</u>	Projected 2001 <u>(E)</u>
1	Direct Payroll to O & M	\$908,454	\$987,502	\$1,083,772	\$1,155,921
2	Direct Payroll to Construction	207,169	127,915	180,307	164,684
3	Direct Payroll to Cost of Removal	0	0	0	0
4	Direct Payroll to Other Items -	<u>89,529</u>	<u>46,132</u>	<u>52,836</u>	<u>56,354</u>
5	·				
6	Total Payroll Costs	\$1,205,152	\$1,161,550	\$1,316,916	\$1,376,958
7					
8					
9	Total Pension Costs	-4,476	3,679	4,487	4,504
10	Total Payroll Related Taxes	88,833	81,060	108,719	113,449
11	Total Other Benefits	272,202	285,566	326,892	333,161
12					
13	Total Payroll-Related Costs	\$356,559	\$370,305	\$440,097	\$451,114
14					
15					
16	Total Payroll-Related Costs to O & M	226,698	357,331	398,483	413,797
17					
18	Total Payroll-Related Costs to Const.	129,861	12,974	41,614	37,317
19					
20					
21					
22	Total PR Costs and PR-Related to O&M	\$1,135,152	\$1,344,833	\$1,482,255	\$1,569,718

Vermilion Water Division Rate Case Docket No. 00-

Proposed Test Year Period: Future Period Reported: 1996 and 1997

Schedule

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# Comparison of Actual Payroll Costs in Prior Years - Total Company

	Account	
	Number	Account Description
Line	(A)	(B)
1	601 - 603	Source of Supply - Operations
2	55. 555	coaldo of papping operations
3	601 - 603	Source of Supply - Maintenance
4		
5	601 - 603	Water Treatment - Operations
6 7	601 - 603	Water Treatment - Maintenance
8	901-903	vvater freatment - Maintenance
9	601 - 603	Transmission and Distribution - Operations
10		·
11	601 - 603	Transmission and Distribution - Maintenance
12	224 222	0
13 14	601 - 603	Customer Accounts Expense
15	601 - 603	Admin. & General Expense
16		, , , , , , , , , , , , , , , , , , ,
17	601 - 603	Sewer Related Payrolt
18		SUB-TOTAL Payroll O&M Expense
19		0.71
20	105	Capital
21 22	419,421,426	Non-operating & Other
23		
24		Total Payroll Costs:
25		Total dyron door.

Actual 1996	
Direct Payroll	
Costs	
(C)	
\$181,113	
81,100	
456,033	
166,226	
461,022	
310,365	
474,665	
605,799	
<u>581,588</u> 3,317,911	
667,557	
190,227	
\$4,175,695	

Actual 1997		
Direct Payroll		Payroil
Costs		Variance
(D)		(E)
\$190,105		\$8,992
74,094		-7,006
477,448		21,415
150,906		-15,320
437,716		-23,306
322,183		11,818
428,303		-46,362
607,029		1,230
490,813		-90,775
3,178,597		-139,314
-,.,-,		,
475,685		-191,872
106,181		-84,046
,		0.1,0.10
\$3,760,464		-\$415,231
	J	L

% Variance (F)	
4.96%	
-8.64%	
4.70%	
-9.22%	
-5.06%	
3.81%	
-9.77%	
0.20%	
<u>-15.61%</u> -4.20%	
-28.74% -44.18%	
-9.94%	

Note - Includes Sewer Payroll as well

Vermilion Water Division Rate Case Docket No. 00-

Proposed Test Year Period: Future Period Reported: 1996 and 1997

Schedule

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2 of 10 Person Responsible: D. Leppert

## Comparison of Actual Payroll Costs in Prior Years - Vermilion Water Division

	Account Number	Account Description
Line	(A)	(B)
1 2	601 - 603	Source of Supply - Operations
3	601 - 603	Source of Supply - Maintenance
4		
5	601 - 603	Water Treatment - Operations
6		
7	601 - 603	Water Treatment - Maintenance
8		
9	601 - 603	Transmission and Distribution - Operations
10		
11	601 - 603	Transmission and Distribution - Maintenance
12		
13	601 - 603	Customer Accounts Expense
14	224 222	A 1. 1. A Q
15 16	601 - 603	Admin. & General Expense
17	601 - 603	Other
18	551 - 665	SUB-TOTAL Payroll O&M Expense
19		OOD TO TAKE ASTON OWN EXPONDE
20	105	Capital
21		Non-operating & Other
22	' - ',	'
23		
24		Total Payroll Costs:
25		

Actual 1996	Actual 1997	
Direct Payroll	Direct Payroll	P
Costs	Costs	Va
(C)	(D)	
\$44,934	\$46,525	
5,250	4,178	
183,727	195,800	
55,429	60,902	
176,675	169,680	
74,019	66,791	
166,947	190,343	
186,544	219,952	
<u>0</u> 893,525	<u>0</u> 954,171	
217,966	225,317	
100,663	77,574	
\$1,212,154	\$1,257,062	
		Ĺ

% Variance (F)
3.54%
-20.42%
6.57%
9,87%
-3.96%
-9.77%
14.01%
17.91%
#DIV/01 6.79%
3.37% -22.94%
3.70%

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Proposed Test Year Period: Future Period Reported: 1997 and 1998

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Person Responsible: D. Leppert

## Comparison of Actual Payroll Costs in Prior Years - Total Company

	<del></del>	<del></del>
Line	Account Number (A)	Account Description (B)
l		
1	601 - 603	Source of Supply - Operations
2		
3	601 - 603	Source of Supply - Maintenance
4		
5	601 - 603	Water Treatment - Operations
6		·
7	601 - 603	Water Treatment - Maintenance
8		
9	601 - 603	Transmission and Distribution - Operations
10		· '
11	601 - 603	Transmission and Distribution - Maintenance
12		·
13	601 - 603	Customer Accounts Expense
14		,
15	601 - 603	Admin, & General Expense
16		
17	601 - 603	Sewer Related Payroll
18		SUB-TOTAL Payroll O&M Expense
19		7,
20	105	Capital
21	419,421,426	Non-operating & Other
22	,,	
23		
24		Total Payroll Costs:
25		

	\$190,105	
	74,094	
	477,448	
	150,906	
	437,716	
	322,183	
	428,303	
	607,029	
	<u>490,813</u> 3,178,597	
Ì	475,685 106,181	
	100,101	
	\$3,760,464	

Actual 1997 Direct Payroll

Costs

(C)

Actual 1998 Direct Payroll Costs (D)	Payroll Variance (E)
\$224,411	\$34,306
69,127	-4,967
489,126	11,678
186,696	35,790
500,451	62,735
236,064	-86,119
388,617	-39,686
788,550	181,521
<u>394,737</u> 3,277,779	<u>-96,076</u> 99,182
624,059	148,374
312,884	206,703
\$4,214,722	\$454,258

	% Variance (F)
	18.05%
	-6.70%
	2.45%
	23.72%
	14.33%
	-26.73%
	-9.27%
	29.90%
	<u>-19.57%</u> 3.12%
	31.19% 194.67%
i	12.08%

Note - Includes Sewer Payroll as well

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## Comparison of Actual Payroll Costs in Prior Years - Vermilion Water Division

	Account	
	Number	Account Description
Line	(A)	(B)
	, , ,	
1	601 - 603	Source of Supply - Operations
2		
3	601 - 603	Source of Supply - Maintenance
4		
5	601 - 603	Water Treatment - Operations
6		
7	601 - 603	Water Treatment - Maintenance
8		
9	601 - 603	Transmission and Distribution - Operations
10		
11:	601 - 603	Transmission and Distribution - Maintenance
12		
13	601 - 603	Customer Accounts Expense
14		
15	601 - 603	Admin. & General Expense
16		
17	601 - 603	Other
18		SUB-TOTAL Payroll O&M Expense
19		
20	105	Capital
21	419,421,426	Non-operating & Other
22		
23	1	
24		Total Payroll Costs:
25		

Actual 1997	Actual 1998		
Direct Payroll	Direct Payroll	Payroll	%
Costs	Costs	Variance	Variance
(C)	(D)	(E)	(F)
\$46,525	\$16,147	-\$30,378	-65.29%
4,178	74	-4,104	-98.23%
195,800	221,140	25,340	12.94%
60,902	82,615	21,713	35.65%
169,680	213,782	44,102	25.99%
66,791	73,073	6,282	9.41%
190,343	213,028	22,685	11.92%
219,952	88,596	-131,356	-59.72%
<u>0</u> <del>9</del> 54,171	<u>0</u> 908,455	<u>Q</u> -45,716	# <u>DIV/0!</u> -4.79%
225,317	211,098	-14,219	-6.31%
77,574	55,079	-22,495	-29.00%
\$1,257,062	\$1,174,632	-\$82,430	-6.56%
	<u></u>		

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## Comparison of Actual Payroll Costs in Prior Years - Total Company

1	Account Number	Account Description	Actual 1998 Direct Payroll Costs	
Line	(A)	(B)	(C)	<u> </u>
1 2	601 - 603	Source of Supply	\$50,605	
3	601 - 603	Pumping Operations	176,207	
5 6	601 - 603	Pumping Maintenance	66,726	
7 8	601 - 603	Water Treatment - Operations	489,126	
9	601 - 603	Water Treatment - Maintenance	186,696	
11 12	601 - 603	Transmission and Distribution - Operations	500,451	
13	601 - 603	Transmission and Distribution - Maintenance	236,064	
15 16	601 - 603	Customer Accounts Expense	388,617	ĺ
17 18	601 - 603	Admin. & General Expense	788,550	
19 20 21	601 - 603	Sewer Related Payroll SUB-TOTAL Payroll O&M Expense	3 <u>94,737</u> 3,277,779	
22	105	Capitalized	624,059	
23	142-184	Other Balance Sheet		
24	421	Non-operating	312,884	- 1
25				
26 27		Total Payroli Costs:	\$4,214,722	

·				
Note -	Includes	Sewer	Payroll	as well

Actual 1998	Actual 1999		
Direct Payroli	Direct Payroll		Payroll
Costs	Costs		Variance
(C)	(D)		(E)
\$50,605	\$56,928		\$6,323
176,207	192,986		16,779
66,726	38,462		-28,264
489,126	535,702		46,576
186,696	107,614		-79,082
500,451	309,761		-190,690
236,064	384,315		148,251
388,617	738,521		349,904
788,550	761,928		-26,622
394,737	395,898		<u>1,161</u>
3,277,779	3,522,115		244,336
624,059	448,727		-175,332
	39,606		39,606
312,884	135,479		-177,405
\$4,214,722	\$4,145,927		-\$68,795
		,	

	% Variance (F)
	12.49%
	9.52%
	-42.36%
ĺ	9.52%
	-42,36%
	-38,10%
	62.80%
	90.04%
	-3.38%
	<u>0.29%</u> 7.45%
	-28.10% #DIV/0! -56.70%
	-1.63%

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Proposed Test Year Period: Future Period Reported: 1998 and 1999 Prior Year (1999) 12 Mo. Actual

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## Comparison of Actual Payroll Costs in Prior Years - Vermilion Water Division

Line	Account Number (A)	Account Description (B)
1	601 - 603	Source of Supply
2	601 - 603	Pumping Operations
4	001-000	T daiping Operations
5	601 - 603	Pumping Maintenance
6		
7	601 - 603	Water Treatment - Operations
8 9	601 - 603	
10	201-003	VVater Treatment - Maintenance
11	601 - 603	Transmission and Distribution - Operations
12		
13	601 - 603	Transmission and Distribution - Maintenance
14		
15	601 - 603	Customer Accounts Expense
16 17	601 - 603	Administrative & General Expense
18	001-003	SUB-TOTAL Payroll O&M Expense
19		
20	105 - 108	Capitalized
21	142 - 184	Other Balance Sheet
22	421	Non-Operating
23		T-t-I Davissii Gaata
24 25		Total Payroll Costs:
		1

Actual 1998		Actual 1999
irect Payroll		Direct Payroll
Costs		Costs
(C)		(D)
\$2,796		\$3,040
9,737		\$10,585
3,687		\$4,008
		****
221,140		\$240,382
82,615		\$89.804
62,615		\$65,00
213,782		\$232,384
210,702		Ψ202,00-
73,073		\$79,431
		4,3,13
213,028		\$231,564
88,596		\$96,305
908,455		987,502
211,098		127,915
55,079		22,230
0		23,903
\$1,174,632		\$1,161,550
	l	I

% Variance (1) (F)
8.70%
8.70%
8.70%
8.70%
8.70%
8.70%
8.70%
8.70%
<u>8.70%</u> 8.70%
-39.40% -59.64%
-1.11%

Vermilion Water Division Rate Case Docket No. 00-

Proposed Test Year Period: Future Period Reported: 1999 and 2000 Prior Year (1999) 12 Mo. Actual

# Schedule Page Person Responsible:

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## Comparison of Actual Payroll Costs in Prior Years - Total Company

Line	Account Number (A)	Account Description (B)	Actual 1999 Direct Payroll Costs (C)	Projected 2000 Direct Payroll Costs (D)	Payroll Variance (E)	% Variance (1) (F)
1	601 - 603	Source of Supply	\$56,928	\$46,422	-\$10,506	-18.45%
2	601 - 603	Pumping Operations	192,986	178,635	-14,351	-7.44%
5	601 - 603	Pumping Maintenance	38,462	83,408	44,946	116.86%
7	601 - 603	Water Treatment - Operations	535,702	559,149	23,447	4.38%
9	601 - 603	Water Treatment - Maintenance	107,614	193,112	85,498	79.45%
10 11	601 - 603	Transmission and Distribution - Operations	309,761	533,244	223,483	72.15%
12	601 - 603	Transmission and Distribution - Maintenance	384,315	345,006	-39,309	-10.23%
14 15	601 - 603	Customer Accounts Expense	738,521	492,916	-245,605	-33.26%
16 17 18	601 - 603	Admin. & General Expense	761,928	681,937	-79,991	-10.50%
19	601 - 603	Sewer Related Payroll SUB-TOTAL Payroll O&M Expense	395,898 3,522,115	393,888 3,507,717	<u>-2,010</u> -14,398	<u>-0.51%</u> -0.41%
21 22	105	Capitalized	448,727	709,277	260,550	58.06%
23 24	142-184 421	Other Balance Sheet Non-operating	39,606 135,479	62,134 32,521	22,528 -102,958	56.88% -76.00%
25 26 27		Total Payroll Costs:	\$4,145,927	\$4,311,649	\$165,722	4.00%

Note - Includes Sewer Payroll as well

<sup>(1)</sup> For variance explanations, please refer to WP -C11.1

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Proposed Test Year Period: Future Period Reported: 1999 and 2000 Prior Year (1999) 12 Mo. Actual

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Person Responsible: D. Leppert

## Comparison of Actual Payroll Costs in Prior Years - Vermilion Water Division

	Account Number	Account Description	Actual 1999 Direct Payroll Costs	Projected 2000 Direct Payroll Costs	Payroll Variance	% Variance (1)
Line	(A)	(B)	(C)	(D)	(E)	(F)
1 1	601 - 603	Source of Supply	\$3,040	\$28,179	\$25,140	827.02%
3	601 - 603	Pumping Operations	10,585	24,543	13,959	131.88%
4	•••		,	·		
5	601 - 603	Pumping Maintenance	4,008	5,909	1,900	47.41%
6						
7	601 - 603	Water Treatment - Operations	240,382	241,911	1,529	0.64%
8						
9	601 - 603	Water Treatment - Maintenance	89,804	78,062	-11,742	-13.08%
10			200 204	204.750	0.200	1.02%
11	601 - 603	Transmission and Distribution - Operations	232,384	234,753	2,369	1.02%
12 13	601 - 603	Transmission and Distribution - Maintenance	79,431	90,901	11,470	14.44%
14	001-003	Transmission and Distribution - Maintenance	10,501	50,501	11,410	1,,,
15	601 - 603	Customer Accounts Expense	231,564	249,979	18,415	7,95%
16			, ,	·		
17	601 - 603	Administrative & General Expense	96,305	129,534	<u>33,230</u>	34.50%
18		SUB-TOTAL Payroll O&M Expense	987,502	1,083,772	96,270	9,75%
19						
20	105 - 108	Capitalized	127,915	180,307	52,392	40.96%
21		Other Balance Sheet	22,230	21,703	-527	}
22	142 - 184	Non-Operating	23,903	31,134	7,231	30.25%
23						
24		Total Payroll Costs:	\$1,161,550	\$1,316,916	\$155,366	13.38%
25			İ	L		

<sup>(1)</sup> For variance explanations, please refer to WP -C11.1

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% Variance (1) (F)

10,15%

18.55%

20.60%

11.65%

14.86%

14.33%

17.07%

11,56%

10.16% -0.53%

11.64%

-32.93%

14.71%

7.35%

4.32%

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## Comparison of Actual Payroll Costs in Prior Years - Total Company

Line	Account Number (A)	Account Description (B)	Projected 2000 Direct Payroll Costs (C)	Projected 2001 Direct Payroll Costs (D)	Payroll Variance (E)
1	601 - 603	Source of Supply	\$46,422	\$51,133	\$4,710
2 3 4	601 - 603	Pumping Operations	178,635	211,774	33,139
5	601 - 603	Pumping Maintenance	83,408	100,587	17,179
7 8	601 - 603	Water Treatment - Operations	559,149	624,297	65,148
9	601 - 603	Water Treatment - Maintenance	193,112	221,808	28,696
11 12	601 - 603	Transmission and Distribution - Operations	533,244	609,640	76,396
13 14	601 - 603	Transmission and Distribution - Maintenance	345,006	403,882	58,876
15 16	601 - 603	Customer Accounts Expense	492,916	549,892	56,976
17 18	601 - 603	Admin. & General Expense	681,937	751,198	69,261
19 20 21	601 - 603	Sewer Related Payroll SUB-TOTAL Payroll O&M Expense	<u>393,888</u> 3,507,717	<u>391,785</u> 3,915,995	<u>-2.103</u> 408,278
22	105	Capitalized	709,277	475,685	-233,592
23	142-184	Other Balance Sheet	62,134	71,271	9,137
24 25	421	Non-operating	32,521	34,910	2,389
26 27		Total Payroll Costs:	\$4,311,649	\$4,497,862	\$186,213

Note - Includes Sewer Payroll as well

<sup>(1)</sup> For variance explanations, please refer to WP -C11.1

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Proposed Test Year Period: Future Period Reported: 2000 and 2001 Schedule Page Person Responsible: C - 11.1 10 of 10 D. Leppert

## Comparison of Actual Payroll Costs in Prior Years - Vermilion Water Division

	Account			roje Dire
	Number	Account Description		1
Line	(A)	(B)		
1	601 - 603	Source of Supply		
2				
3	601 - 603	Pumping Operations		
4				
5	601 - 603	Pumping Maintenance		
6				
7	601 - 603	Water Treatment - Operations		
8				
9	601 - 603	Water Treatment - Maintenance		
10				
11	601 - 603	Transmission and Distribution - Operations		
12				
13	601 - 603	Transmission and Distribution - Maintenance		
14	604 600	0	i l	
15	601 - 603	Customer Accounts Expense		
16 17	601 - 603	Administrative & Consul Evenue		
17	601 - 603	Administrative & General Expense SUB-TOTAL Payroll O&M Expense		
19		SUB-TOTAL Payroll Call Expense		
20	105 - 108	Capitalized		
21	100 - 100	Gapitalized		
22	142 - 184	Other Balance Sheet / Non-Operating		
23	174 197	Salar Galanda Andari Han Oberania	,	
24		Total Payroll Costs:	-	\$
25				

Projected 2000		Projected 2001	
Direct Payroll		Direct Payroll	Payroll
Costs		Costs	Variance
(C)			(E)
(0)	1	(D)	(-/
\$28,179		\$30,055	\$1,876
24,543		26,177	1,634
5,909		6,302	393
241,911		258,016	16,105
78,062		83,258	5,197
234,753		250,381	15,628
90,901		96,953	6,051
249,979		266,620	16,642
129,534		138,158	8,623
1,083,772		1,155,921	72,149
180,307		164,684	-15,624
52,836		56,354	3,517
\$1,316,916		\$1,376,958	\$60,043

% Variance (1) (F)
6.66%
6.66%
6.66%
6.66%
6.66%
6.66%
6.66%
6.66%
<u>6.66%</u> 6.66%
-8.67%
6.66%
4.56%

<sup>(1)</sup> For variance explanations, please refer to WP -C11.1

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## **Direct Payroll by Function**

Line	Function ( <u>A)</u>	1998 <u>(B)</u>	1999 <u>(C)</u>	Projected 2000 <u>(D)</u>	Projected 2001 <u>(E)</u>
			****	<b>#</b> 000 40#	2000 101
1	Source of Supply and Pumping	\$293,538	\$288,376	\$308,465	\$363,494
2	Make Tue skip out	675 999	643,316	752,261	846,104
3	Water Treatment	675,822	043,310	152,201	040,104
4 5	Transmission and Distribution	736,515	694,076	878,250	1,013,522
6					<b>5.40.000</b>
7	Customer Accounts	388,617	738,521	492,916	549,892
8		_	_	•	•
9	Sales	0	0	0	0
10					<b>**</b> **********************************
11	Administrative and General	788,550	761,928	681,937	751,198
12				200 000	004 705
13	Sewer Related	<u>394,737</u>	<u>395,898</u>	<u>393,888</u>	<u>391,785</u>
14			40 500 445	40 507 747	00 045 005
15	Total Payroll Charged to O&M Expense	\$3,277,779	\$3,522,115	\$3,507,717	\$3,915,995
16			222.222	04.055	100 101
17	Total Payroll Charged to Other	312,884	230,839	94,655	106,181
18	Total Payroll Charged to Construction	<u>624,059</u>	<u>440,804</u>	<u>709,277</u>	<u>475,685</u>
19					
20	,				
21				*	04 407 000
22	TOTAL PAYROLL	\$4,214,722	\$4,193,758	\$4,311,649	\$4,497,862

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## **Direct Payroll by Function**

	Function	1998	1999	Projected 2000	Projected 2001
<u>Line</u>	( <u>A)</u>	( <u>B</u> )	(C)	(D)	<u>(E)</u>
1 2	Source of Supply and Pumping	\$16,221	\$17,632	\$58,631	\$62,535
3	Water Treatment	303,755	330,186	319,973	341,274
<b>4</b> 5	Transmission and Distribution	286,855	311,815	325,654	347,334
6 7	Customer Accounts	213,028	231,564	249,979	266,620
8	Sales	0	0	0	0
10 11	Administrative and General	<u>88,596</u>	<u>96,305</u>	<u>129,534</u>	<u>138,158</u>
12 13	Total Payroll Charged to O&M Expense	\$908,455	\$987,502	\$1,083,772	\$1,155,921
14 15	Total Payroll Charged to Other	89,529	46,132	52,836	56,354
16 17	Total Payroll Charged to Construction	<u>207,169</u>	<u>127,915</u>	<u>180,307</u>	<u>164,684</u>
18 19					
20	TOTAL PAYROLL	\$1,205,153	\$1,161,550	\$1,316,916	\$1,376,958

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## **Union and Non-union Payroll Costs**

<u>Line</u>	Employee Group or Affiliation (A)	Number of Employees (B)	Percentage Increase to Base Wages (C)	Effective Date ( <u>D)</u>	Effective Period ( <u>E)</u>	Base Wages Before Increase (F)	Annualized Wage Increase <u>(G)</u>	Wage Increase in Year (H)	Total Base Wages in Year <u>(I)</u>
1 2 3 4 5	<u>Union -</u>	47	0.1%	1/1/96	1/1/96 -12/31/96	\$1,551,775	\$1,841	\$1,841	\$1,553,616
7 8 9 10 11	Non-union - Exempt Non-Exempt	31	6.2%	1/1/96	1/1/96 -12/31/96	1,242,269	76,723	76,723	1,318,992
12 13	Full-Time	37	1.5%	1/1/96	1/1/96 -12/31/96	911,207	13,281	13,281	924,488
14 15	Part-Time	<u>13</u>	3.0%	1/1/96	1/1/96 -12/31/96	<u>48,361</u>	<u>1,440</u>	<u>1,440</u>	49,801
16 17	Total	128	2.5%			\$3,753,612	\$93,285	\$93,285	\$3,846,897

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## Union and Non-union Payroll Costs

<u>Line</u>	Employee Group or Affiliation (A)	Number of Employees ( <u>B)</u>	Percentage Increase to Base Wages (C)	Effective Date ( <u>D)</u>	Effective Period <u>(E)</u>	Base Wages Before Increase <u>(F)</u>	Annualized Wage Increase ( <u>G)</u>	Wage Increase in Year ( <u>H)</u>	Total Base Wages in Year (I)
1 2 3 4	<u>Union -</u>	20	-0.8%	1/1/96	1/1/96 -12/31/96	\$590,805	-\$4,896	-\$4,896	\$585,909
5 6 7 8	Non-union -								
9 10	Exempt	8	-0.6%	1/1/96	1/1/96 -12/31/96	296,421	-1,757	-1,757	294,664
11 12 13	Non-Exempt Full-Time	4	5.8%	1/1/96	1/1/96 -12/31/96	94,601	5,465	5,465	100,066
14 15 16	Part-Time	1	0.0%	1/1/96	1/1/96 -12/31/96	Ō	<u>3,611</u>	<u>3,611</u>	<u>3,611</u>
17	Total	33	0.2%			\$981,827	\$2,423	\$2,423	\$984,250

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## **Union and Non-union Payroll Costs**

<u>Line</u>	Employee Group or Affiliation (A)	Number of Employees (B)	Percentage Increase to Base Wages (C)	Effective Date ( <u>D)</u>	Effective Period <u>(E)</u>	Base Wages Before Increase (F)	Annualized Wage Increase (G)	Wage Increase in Year (H)	Total Base Wages in Year <u>(i)</u>
1 2 3 4 5	<u>Union -</u>	48	4.1%	1/1/97	1/1/97 -12/31/97	\$1,553,616	\$63,786	\$63,786	\$1,617,402
6 7 8 9	Non-union - Exempt	29	-0.4%	1/1/97	1/1/97 -12/31/97	1,318,992	-5,611	-5,611	1,313,381
10 11 12 13	Non-Exempt Full-Time	35	2.1%	1/1/97	1/1/97 -12/31/97	924,488	19,118	19,118	943,606
14 15 16	Part-Time	<u>12</u>	0.3%	1/1/97	1/1/97 -12/31/97	<u>49,801</u>	<u>154</u>	<u>154</u>	49,955
17	Total	124	2.0%			\$3,846,897	\$77,447	\$77,447	\$3,924,344

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## Union and Non-union Payroll Costs

<u>Line</u>	Employee Group or Affiliation (A)	Number of Employees (B)	Percentage Increase to Base Wages (C)	Effective Date (D)	Effective Period <u>(E)</u>	Base Wages Before Increase (F)	Annualized Wage Increase ( <u>G)</u>	Wage Increase in Year (H)	Total Base Wages in Year <u>(l)</u>
1 2 3 4	<u>Union -</u>	21	6.3%	1/1/97	1/1/97 -12/31/97	\$585,909	\$37,046	\$37,046	\$622,955
5 6 7									
8 9 10	Non-union - Exempt	9	12.2%	1/1/97	1/1/97 -12/31/97	294,664	35,930	35,930	330,594
11 12	Non-Exempt	3	-15.9%	1/1/97	1/1/97 -12/31/97	100,066	-15,916	-15,916	84,150
13 14 15	Full-Time Part-Time	5 <u>5</u>	307.5%	1/1/97	1/1/97 -12/31/97	3,611	11,103	11,103	14,714
16 17	Total	38	6.9%			\$984,250	\$68,163	\$68,163	\$1,052,413

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## Union and Non-union Payroll Costs

<u>Line</u>	Employee Group or Affiliation (A)	Number of Employees (B)	Percentage Increase to Base Wages (C)	Effective Date (D)	Effective Period ( <u>E)</u>	Base Wages Before Increase <u>(F)</u>	Annualized Wage Increase (G)	Wage Increase in Year (H)	Total Base Wages in Year (I)
1 2 3 4 5 6	<u>Union -</u>	44	-5.3%	1/1/98	1/1/98 -12/31/98	\$1,617,402	-\$85,217	-\$85,217	\$1,532,185
7 8 9 10 11	Non-union - Exempt Non-Exempt	27	-10.0%	1/1/98	1/1/98 -12/31/98	1,313,381	-131,904	-131,904	1,181,477
12 13 14	Full-Time	36	4.6%	1/1/98	1/1/98 -12/31/98	943,606	43,561	43,561	987,167
15 16 17	Part-Time Total	<u>10</u> 117	23.2% -4.1%	1/1/98	1/1/98 -12/31/98	<u>49,955</u> \$3,924,344	<u>11.611</u> -\$161,949	<u>11,611</u> -\$161,949	<u>61,566</u> \$3,762,395

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## Union and Non-union Payroll Costs

<u>Line</u>	Employee Group or Affiliation (A)	Number of Employees (B)	Percentage Increase to Base Wages (C)	Effective Date (D)	Effective Period <u>(E)</u>	Base Wages Before Increase (F)	Annualized Wage Increase (G)	Wage Increase in Year (H)	Total Base Wages in Year (I)
1 2 3 4 5	<u>Union -</u>	20	3.7%	1/1/98	1/1/98 -12/31/98	\$622,955	\$23,029	\$23,029	\$645,984
6 7 8 9 10	Non-union - Exempt Non-Exempt	8	-7.8%	1/1/98	1/1/98 -12/31/98	330,594	-25,898	-25,898	304,696
12 13 14	Full-Time	5	34.1%	1/1/98	1/1/98 -12/31/98	84,150	28,726	28,726	112,876
15 16	Part-Time	7	17.7%	1/1/98	1/1/98 -12/31/98	<u>14,714</u>	<u>2,597</u>	<u>2,597</u>	<u>17,311</u>
17	Total	40	2.7%			\$1,052,413	\$28,454	\$28,454	\$1,080,867

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## **Union and Non-union Payroll Costs**

<u>Line</u>	Employee Group or Affiliation (A)	Number of Employees (B)	Percentage Increase to Base Wages (C)	Effective Date ( <u>D)</u>	Effective Period <u>(E)</u>	Base Wages Before Increase (F)	Annualized Wage Increase (G)	Wage Increase in Year (H)	Total Base Wages in Year <u>(I)</u>
1 2 3 4 5	<u>Union -</u>	44	2.6%	1/1/99	1/1/99 -12/31/99	\$1,532,185	\$40,048	\$40,048	\$1,572,233
6 7 8 9 10	Non-union - Exempt	21	-17.8%	1/1/99	1/1/99 -12/31/99	1,181,477	-210,177	-210,177	971,300
11 12 13 14	Non-Exempt Full-Time	36	5.5%	1/1/99	1/1/99 -12/31/99	987,167	54,648	54,648	1,041,815
15 16 17	Part-Time Total	<u>17</u> 118	60.4%	1/1/99	1/1/99 -12/31/99	61,566 \$3,762,395	<u>37,186</u> -\$78,295	<u>37,186</u> -\$78,295	<u>98,752</u> \$3,684,100

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## **Union and Non-union Payroll Costs**

<u>Line</u>	Employee Group or Affiliation (A)	Number of Employees (B)	Percentage Increase to Base Wages (C)	Effective Date ( <u>D)</u>	Effective Period <u>(E)</u>	Base Wages Before Increase <u>(F)</u>	Annualized Wage Increase (G)	Wage Increase in Year (H)	Total Base Wages in Year (I)
1 2 3	<u>Union -</u>	20	4.5%	1/1/99	1/1/99 -12/31/99	\$645,984	\$29,119	\$29,119	\$675,103
4 5 6									
7 8 9 10	Non-union - Exempt	5	-20.8%	1/1/99	1/1/99 -12/31/99	304,696	-63,358	-63,358	241,338
11 12	Non-Exempt								
13 14	Full-Time	6	7.6%	1/1/99	1/1/99 -12/31/99	112,876	8,621	8,621	121,497
15	Part-Time	<u>8</u>	46.8%	1/1/99	1/1/99 -12/31/99	<u>17.311</u>	<u>8,098</u>	<u>8,098</u>	<u>25,409</u>
16 <b>1</b> 7	Total	39	-4.0%			\$1,080,867	-\$17,520	-\$17,520	\$1,063,347

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## **Union and Non-union Payroll Costs**

<u>Line</u>	Employee Group or Affiliation (A)	Number of Employees (8)	Percentage Increase to Base Wages (C)	Effective Date ( <u>D)</u>	Effective Period (E)	Base Wages Before Increase (F)	Annualized Wage Increase (G)	Wage Increase in Year ( <u>H)</u>	Total Base Wages in Year ( <u>())</u>
1 2 3 4 5 6	<u>Union -</u>	43	3.9%	1/1/00	1/1/00 -12/31/00	\$1,572,233	\$60,892	\$60,892	\$1,633,125
7 8 9 10 11	Non-union - Exempt Non-Exempt	21	18.4%	1/1/00	1/1/00 -12/31/00	971,300	179,088	179,088	1,150,388
12 13 14	Full-Time	34	12.8%	1/1/00	1/1/00 -12/31/00	1,041,815	133,192	133,192	1,175,007
15 16 17	Part-Time Total	<u>16</u> 114	10.6% 10.4%	1/1/00	1/1/00 -12/31/00	<u>98,752</u> \$3,684,100	<u>10,487</u> \$383,659	<u>10,487</u> \$383,659	<u>109,239</u> \$4,067,759
11	i Otal	114	10.770			φυ,υυ <del>ν</del> , 100	φ <u>ο</u> σο,υυ <del>υ</del>	φ <b>υσυ</b> ,συθ	\$4,007,739

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## **Union and Non-union Payroll Costs**

<u>Line</u>	Employee Group or Affiliation (A)	Number of Employees (B)	Percentage Increase to Base Wages (C)	Effective Date ( <u>D)</u>	Effective Period <u>(E)</u>	Base Wages Before Increase (F)	Annualized Wage Increase ( <u>G)</u>	Wage Increase in Year (H)	Total Base Wages in Year (I)
1 2 3 4 5	<u>Union -</u>	20	10.5%	1/1/00	1/1/00 -12/31/00	\$675,103	\$70,871	\$70,871	\$745,974
6 7 8 9 10 11	Non-union - Exempt Non-Exempt	6	21.3%	1/1/00	1/1/00 -12/31/00	241,338	51,295	51,295	292,633
12 13	Full-Time	6	10.4%	1/1/00	1/1/00 -12/31/00	121,497	12,670	12,670	134,167
14 15 16	Part-Time	Z	15.9%	1/1/00	1/1/00 -12/31/00	<u>25,409</u>	<u>4,037</u>	<u>4,037</u>	<u>29,446</u>
17	Total	39	13.1%			\$1,063,347	\$138,873	\$138,873	\$1,202,220

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## **Union and Non-union Payroll Costs**

<u>Line</u>	Employee Group or Affiliation (A)	Number of Employees (B)	Percentage Increase to Base Wages (C)	Effective Date ( <u>D)</u>	Effective Period (E)	Base Wages Before Increase (F)	Annualized Wage Increase (G)	Wage Increase in Year ( <u>H)</u>	Total Base Wages in Year <u>(I)</u>
1 2 3 4 5 6	<u>Union -</u>	43	3.6%	1/1/01	1/1/01 -12/31/01	\$1,633,125	\$58,390	\$58,390	<b>\$1,691,515</b>
7 8 9 10 11	Non-union - Exempt Non-Exempt	21	5.5%	1/1/01	1/1/01 -12/31/01	1,150,388	62,922	62,922	1,213,310
12 13	Full-Time	35	5.6%	1/1/01	1/1/01 -12/31/01	1,175,007	65,661	65,661	1,240,668
14 15 16	Part-Time	<u>15</u>	-2.9%	1/1/01	1/1/01 -12/31/01	109,239	<u>-3,124</u>	<u>-3.124</u>	<u>106,115</u>
17	Total	114	4.5%			\$4,067,759	\$183,849	183,849	\$4,251,608

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## **Union and Non-union Payroll Costs**

<u>Line</u>	Employee Group or Affiliation (A)	Number of Employees (B)	Percentage Increase to Base Wages (C)	Effective Date ( <u>D)</u>	Effective Period <u>(E)</u>	Base Wages Before Increase (F)	Annualized Wage Increase (G)	Wage Increase in Year ( <u>H)</u>	Total Base Wages in Year <u>(I)</u>
1 2 3 4 5	<u>Union -</u>	20	3.6%	1/1/01	1/1/01 -12/31/01	\$745,974	\$27,017	\$27,017	\$772,991
6 7 8 9 10	Non-union - Exempt Non-Exempt	6	4.5%	1/1/01	1/1/01 -12/31/01	292,633	13,295	13,295	305,928
12 13	Full-Time	7	13.4%	1/1/01	1/1/01 -12/31/01	134,167	18,035	18,035	152,202
14 15 16	Part-Time	<u>6</u>	29.7%	1/1/01	1/1/01 -12/31/01	<u> 29,446</u>	<u>8,752</u>	<u>8,752</u>	<u>38,198</u>
17	Total	39	5.6%			\$1,202,220	\$67,099	67,099	\$1,269,319